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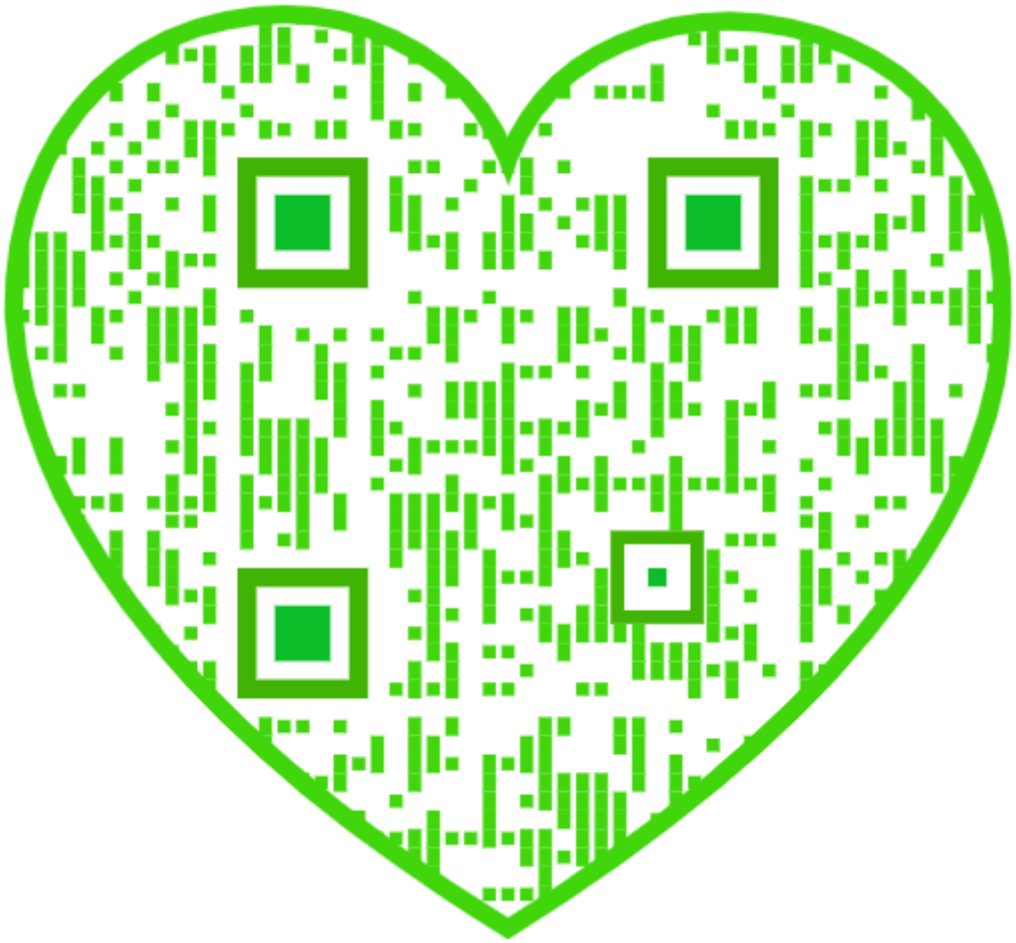

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Volume 46

1926

JANUARY 1, 1926

VOLUME 46 No. 1

THE TOBACCO WORLD

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PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

THE BEST CIGARS

ARE PACKED IN

WOODEN BOXES

Buddies

There's no secret formula, no patented process for making Union Leader Smoking Tobacco. Others, in fact, have approximated it, and produced pipe rations almost as famously good. But those brands sell for at least 5 cents more. Union Leader costs but a dime a tin.

UNION LEADER
SMOKING TOBACCO
The best in the Union . . . *In the pocket tin* 10¢
© 1925, P. Lorillard Co.

LA PALINA
CIGAR

"BEST OF THE BEST"

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA MEGA
Clear Havana Cigar
MADE-IN-BOND

LA MEGA is made only in the finer grades.
More than 50 shapes and sizes to select from.
Prices and terms cheerfully furnished upon application.

V. GUERRA, DIAZ & CO.
TAMPA, FLA.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va. ..... President
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MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
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SAMUEL WASSERMAN ..... Vice-President
ARTHUR WERNER, 51 Chambers St., New York City. Secretary and Treasurer

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 JANUARY 1, 1926 No. 1

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

Volume 46

THE TOBACCO WORLD

Number 1

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JANUARY 1, 1926 Foreign $3.50

GEORGE W. HILL ELECTED PRESIDENT OF AMERICAN TOBACCO COMPANY

Today, at the first meeting of the board of directors of The American Tobacco Company following the sudden death of Mr. Percival S. Hill, its president, the office of chairman of the board of directors was created and Junius Parker was elected to fill that office; George W. Hill was elected president of the company to succeed Percival S. Hill; James H. Perkins and Donald Geddes were elected members of the board to fill a vacancy already existing and to take the place of F. M. daCosta, who resigned.

Mr. Parker, elected chairman of the board, has been general counsel of the company since 1912, and was for several years theretofore assistant general counsel. Mr. Hill, elected president of the company, has been since 1912 vice-president of the company, and for several years before 1912 had been identified with the sales department of the company. Mr. Perkins is president of the Farmers Loan & Trust Company, of New York; Mr. Geddes is a member of the banking firm of Clark, Dodge & Company.

George W. Hill is forty-one years old. He attended Williams College. After leaving college in 1902, he entered the services of The American Tobacco Company. His first services were in the tobacco fields and manufacturing departments, two years later going into the sales and advertising end of the business.

In 1912 he was elected vice-president and has been in charge of all sales and general promotion of the company.

Junius Parker, who was elected to the new position, chairman of the board, is a member of the law firm of O'Brien, Boardman, Parker & Fox. He was several times president of the Bar Association of New York and is recognized as one of the leading lawyers of the country.

SMOKING SUITS FOR WOMEN APPEAR

The latest thing in London society circles now is a smoking suit for women. These consist of a jacket and trousers in Chinese style in dark colors and covered with heavy embroidery.

They are worn at smoking parties which are now taking the place of former tea parties. It is rumored that fifty brands of cigarettes, as well as light cigars and smoking tobacco were served at a recent feminine "smoking party."

T. M. A. CIGAR CONFERENCE RESOLVES TO DEMAND FURTHER REDUCTION OF CIGAR TAXES

The following bulletin has been mailed to all members of the Tobacco Merchants Association, and should have the hearty and prompt support of all members of the industry:

"The new Revenue Bill having been passed by the House of Representatives will now come up for consideration in the Senate.

"As passed by the House, the Bill provides for a reduction of approximately Twelve Million Dollars in the existing cigar taxes with a provision for rebating the tax differential upon floor stock on hand on the date when the new rates become effective, while the Special Manufacturers' Tax is completely eliminated.

"Grateful as we are to the Ways and Means Committee for its action in providing a Twelve Million Dollar reduction, we feel that this is entirely inadequate to provide the stimulus that the Cigar Industry really needs for its rehabilitation.

"Thus at a meeting held today, our cigar conference has resolved to appeal to the Senate for a further reduction in the cigar taxes.

"We feel that our original plea for a 50 per cent. reduction of the tax rates upon all classes of cigars was fully justified by the existing conditions in the cigar industry. In fact, the Ways and Means Committee reported that 'apparently the tax was so high as to depress the business and reduce the revenue to the Government.'

"Accordingly with the invaluable aid and co-operation of the Tobacco Growers Tax Committee headed by former State Senator Joseph W. Alsop, of Connecticut, and of the N. C. L. T. A. headed by Mr. Jerome Waller and Mr. Joseph Mendelsohn and, of course, with the co-operation of the trade and the trade press which has been so enthusiastically extended in this tax reduction campaign while the bill was before the House and which we know will be renewed with still more vigor and energy in our present task, we shall present to the Senate Finance Committee an appeal for the adoption of our original schedule embracing a 50 per cent. reduction upon all classes of cigars.

"To succeed in this movement, we must have the wholehearted support and co-operation of the trade, for the real force behind such an appeal is usually developed only when the Legislators hear from the trade. So, we most urgently suggest the following.

"Write at once to the Chairman of the Senate Finance Committee and if your own State is represented on the Senate Finance Committee, write also to the

Senator of your State on the Finance Committee. It would also be well to write to the U. S. Senators from your State even though they are not members of the Senate Finance Committee.

"And may we not add that it is unnecessary to write any lengthy letters. We are suggesting no form letter because any individual letter written in the writer's own style is of far greater weight than a uniform letter. A brief statement urging favorable consideration of our appeal for a further reduction because of the inadequacy of the reduction granted in the House Bill will serve the purpose.

"We earnestly hope that every recipient of this circular will write at once and send us copies of same together with any replies that they may receive.

"A complete list of the U. S. Senate Finance Committee is appended. All letters should be addressed Senate Office Building, Washington, D. C.

"And lastly, since it is hardly possible for us to reach everyone interested in the cigar industry by mail, we urgently suggest that you pass this on to other members of the industry who may not be on our mailing list.

"Respectfully yours,
"CHAS. DUSHKIND,
"Managing Director."

The Senate Committee on Finance:
Reed Smoot, of Utah, Chairman,
George P. McLean, of Connecticut,
Charles Curtis, of Kansas,
James E. Watson, of Indiana,
David A. Reed, of Pennsylvania,
Richard P. Ernst, of Kentucky,
Robert N. Stanfield, of Oregon,
James W. Wadsworth, Jr., of New York,
William B. McKinley, of Illinois,
Samuel M. Shortridge, of California,
Furnifold McL. Simmons, of North Carolina,
Andrieus A. Jones, of New Mexico,
Peter G. Gerry, of Rhode Island,
Pat Harrison, of Mississippi,
William H. King, of Utah,
Thomas F. Bayard, of Delaware,
Walter F. George, of Georgia.

NATIONAL BOARD OF T. S. A. TO HOLD SUPPER DANCE

A Supper Dance will be held during the week of the Tobacco Show. The evening selected for this event is Wednesday, January 27, 1926.

This event will take place in the same building where the Tobacco Show will be held, in Clover Gardens.

This will be a very festive occasion and will be accompanied by a large number of hostesses, many who are well-known actresses of the metropolitan district.

A carnival feature will accompany this.

The members of the trade will find this an agreeable, enjoyable event spent in the midst of their colleagues.

Come one and all and help to make this a big event, one as it is anticipated to be.

Tickets will be on sale on and after January 15th. Put in your reservations now for as many tickets as you want, to the National Board of Tobacco Salesmen's Associations, 123 Liberty Street, New York City, New York, or to the National Exposition Company, Hotel McAlpin, New York City, New York.

AMERICAN TOBACCO COMPANY PAYS TRIBUTE TO PERCIVAL HILL

At the first meeting of the board of directors of The American Tobacco Company following the recent sudden death of Mr. Percival S. Hill, its president, the directors unanimously passed the following resolution:

"Without our premonition our President, Percival Smith Hill, was stricken and passed away from earth on December seventh, Nineteen Hundred Twenty-five. The loss comes to us as a stunning and dazing blow. He was the head—by title, and, whatsoever his title, would have been the head in fact, of our organization. He was personally beloved by every member of this Board. The shock is too great and too recent for us to realize, much less express, adequately and with precision, our real sense of loss. But we feel that we should extend, without delay, to his bereaved family, our respectfully and sincere condolence and sympathy:

"RESOLVED:

"That the loss of Percival Smith Hill is a catastrophe to The American Tobacco Company, and to each of us, his friends. That we owe it to the company, to ourselves, and to his memory to minimize, and finally to overcome the catastrophe to the company, but to us, his personal friends, the catastrophe is irreparable. He was able to the point of genius. He was energetic, courageous, and resourceful in the conduct of business. He was ever intent on the success of the company and the maintenance of its good name. He was the dynamic—not merely the static or quiescent—friend of every man in his organization.

"We tender, as a body and individually, our heartfelt sympathy to his sorely bereaved wife and family.

"CHARLES F. NEILEY,
"Secretary."

JACINTO ARGUDIN ELECTED VICE-PRESIDENT OF CUBAN LAND AND LEAF TOBACCO COMPANY.

The following news item appeared in the December 10 issue of *El Tabaco:*

"There is news we have purposely silenced in the beginning, which news is of great interest both to planters of and speculators in tobacco. We wish to refer to the election, by the powerful Cuban Land and Leaf Tobacco Company of Mr. Jacinto Argudin, one of its worthy members, as vice-president of such concern, in place of don Juan de la Puente, recently passed away.

"As the report reached us in the last minute we are not able to properly comment it, so we are contented with passing it to our readers, as it will keenly interest all those devoted in Cuba to the buying and selling of tobacco.

"Don Jacinto, favorably well known, not only as the most learned tobacco cultivator, but as an all-around business man.

"We believe don Jacinto deserves hearty congratulations on account of the distinction he has been the object of, due to his efficient and honest behavior, but we must frankly declare that the company deserves still higher congratulations for the good judgment displayed this time in choosing such a gentleman for such an important position, which he will undoubtedly fill to the best advantage and results for his company."

EDITORIAL COMMENT

WE DO not remember any series of editorials that brought us more criticism than those written six or eight years ago encouraging cigar manufacturers to thoroughly investigate every kind of mechanical equipment that could be used to facilitate cigar manufacturing.

We predicted then, and without any feeling of miraculous powers, that machinery would create great changes in cigar manufacturing conditions before many years.

The number of cigar manufacturers who thought we should be committed to an institution for the feebleminded was very large, and in Tampa particularly we were looked upon as having horns.

In fact two large and important Tampa manufacturers went so far as to say in criticising an editorial, written during the 1920 strike, in which we recommended the use of cigar machinery, that it was a backhanded blow at the prestige of Tampa cigars. That as a result of such suggestions jobbers had written demanding to know whether or not their product was made on machines. And further, that cigar-making machinery would never make any headway in Tampa.

Our reasoning as to why cigar machinery would eventually control cigar production came from a common-sense survey of the growth of other industries with the introduction of machinery. The only obstacle that we could see then, and the only one we can see now, that could prevent the widespread use of machinery in the cigar industry, would be the lack of mechanical genius to develop equipment to handle certain kinds of tobaccos and cigars.

Therefore we feel no particular thrill of gratification in observing that our predictions are rapidly coming into realization. The result was a foregone conclusion based on common sense, and it has been intimated that we are not overly endowed with that.

We are pleased, however, to note the growing use of cigar-making equipment in Tampa. It has been a long, hard struggle and it is gratifying to see that the several years of persistent effort on the part of one particular man are bearing fruit in the cigar city on Tampa Bay.

The economy and efficiency of machine manufacture can no longer be denied, to say nothing of the improvement it affords in the sanitary methods of manufacturing.

1926 will undoubtedly be a year of record cigar production by the use of machinery, as well as being a year of highly satisfactory cigar sales all around.

The cigar manufacturers who have not thoroughly acquainted themselves with the advantages of the use of mechanical equipment are simply blocking their own progress.

THE November cigar production kept very close to the figures of November, 1924, although Class B took a drop of close to 14,000,000. This was almost overcome, however, by increases in the production of Classes A, C, D and E.

There seems to be some basis for the belief that the cigar business is gradually strengthening its position and that in 1926 known favorable factors are certain to reflect their influence.

The January and February months will probably be no different from those in previous years. And it is hardly to be expected that there will be a wild upward climb of cigar production statistics in any month, for that matter. But the trade can look forward to seeing a slow but steady increase throughout the year. It is hard to gauge the last minute cigar business of the holidays, and the stocks in the hands of the retailers will be the determining factors in any upward trend in January and February cigar production.

There is every reason to be an optimist on 1926 prospects for the cigar business.

J. R. BRADY REPRESENTATIVE OF MAJESTIC COMPANY

J. Reynolds Brady, of 3852 North Park Avenue, has taken over the representation of the Majestic Display Case Company, Incorporated, for Philadelphia and surrounding territory.

The Majestic Display Case Company manufactures glass cigar box covers and advertising specialties. The cigar box cover is attractively made, the joining of the cover being made with rivets and no solder is used. The lettering is lithographed, making a very attractive appearance.

Manufacturers who are considering purchasing cigar box covers should get in touch with Mr. Brady. He has already received some fine orders from his territory.

JOHN BOGHIEN PASSES AWAY

John Boghien, of Brucker & Boghien, of North Front Street, died at his home, 6819 North Fifteenth Street, on Sunday, December 27th. Funeral services were held on Wednesday morning, at 11 o'clock, from the Oliver H. Bair Chapel, 1820 Chestnut Street.

He is survived by his widow, Mary Boghein.

Too Late To Classify

FOR SALE

Two hundred (200) Liberman suction tables, without dies, and one hundred (100) Liberman bunching tables. All in first class condition and for immediate delivery. Will sell all or part. Make offer. Address QUICK SALE, c/o Tobacco World.

PHILADELPHIA.

CONFERENCES THE RULE HERE NOW

During the holiday period, the annual salesmen's conferences are being held here by the larger manufacturers.

The G. H. P. Cigar Company expects three hundred salesmen and guests from all parts of the country to attend their annual get-together and conference at the Hotel Adelphia, December 30th to January 2d. A splendid program of entertainment has been provided, but there is also plenty of time set aside for the serious consideration of plans to increase the popularity of the "El Producto" cigar throughout the country during 1926.

Bobrow Brothers, Incorporated, manufacturers of "Bold," "Topic," "La Tosella" and "Recall," will also hold their annual sales conference during the holidays, and plans will be announced to make 1926 the biggest year in the history of the concern.

The Congress Cigar Company will also announce plans for increasing the sale of "La Palina" at their annual get-together this week.

Bayuk Cigars, Incorporated, have experienced one of the best years in their history during the past year, on their "Ripe Tobacco" products and A. Joseph Newman, sales manager, has some new ideas to be brought before the annual convention of their sales force this week.

MacANDREWS & FORBES CHANGE CAPITAL STOCK

Stockholders of MacAndrews & Forbes, licorice manufacturers, of Camden, N. J., approved a plan to change the par value of the common stock of the corporation from $100 to no par value, at a special meeting held on December 29th. The new issue of stock will be exchanged on the basis of four shares for each $100 share of the old stock now held. It was also voted to increase the number of shares to 100,000.

"MARSHALL FIELD" SHOWS GRATIFYING INCREASE

Through the able efforts of Howard F. Pent, president of the Coraza Cigar Company, Seventh and Cherry Streets, the sale of "Marshall Field" cigars has shown a steady increase, far beyond their expectations, in the East and Middle West. Mr. Pent is spending the holidays in Philadelphia, but will leave for the Middle West immediately after the New Year.

CUSTOMER ROBS CIGAR STORE

When Gus Villas, proprietor of the cigar store at 332 North Thirteenth Street, turned from his cash register after waiting on a customer he found the customer pointing a gun at him, and he was ordered to "stick 'em up," which he promptly did. The customer then forced him to back away from the cash register and departed with $30, threatening to shoot Villas if he raised an alarm. By the time Villas thought it safe to make an outcry, the bandit had disappeared.

HOLIDAY BUSINESS EXCELLENT

Holiday business in Philadelphia proved up to expectations and the majority of retailers find their stock pretty well run down, and manufacturers are anticipating that this situation will produce enough orders for immediate delivery to enable them to work at approximately 85 per cent. of capacity immediately after the New Year.

"HENRIETTA JUNIORS" PROVING POPULAR

The new "Henrietta Junior," recently placed on the market by Otto Eisenlohr & Brothers, retailing at five cents, is meeting with popular favor and expressions of surprise and satisfaction are being heard on all sides at the fine quality of this new cigar. It is expected that this brand will establish a record for the Eisenlohr concern before the end of 1926.

YORK COUNTY MANUFACTUkERS HOLD BANQUET

The fifth annual banquet of the York County Cigar Manufacturers Association was held on Friday evening, December 18th, at the new Yorktowne Hotel, recently opened in York, Pa.

The banquet was attended by approximately three hundred York County manufacturers and their guests and was a great success in every way.

Many delightful songs were rendered by individuals and groups from different cities and the affair was thoroughly enjoyed by all.

B. M. Hannigan, president of the Association, was the toastmaster and gave the address of welcome and a brief resume of the growth of the Association since 1921. The speakers were P. V. Hoyle, of *The Tobacco Leaf;* State Senator Henry E. Lanius, J. A. Flinchbaugh, State Assemblyman; L. B. Hantz, Milton H. Ranck, and Dr. C. H. Gordinier, principal of the State Normal School, at Millersville, Pa.

We'll Show You Something New at the EXPOSITION!

SOMETHING relating to greater economies in manufacturing—increased production and bigger cigar profits—three factors of vital interest to every man in the cigar industry.

Be sure to visit our booth at the Tobacco Exposition in New York, January 25th to 30th, 1926. In addition to two of the greatest machines employed in the manufacture of cigars—our Model L Scrap Bunching and our Model M Stripping and Booking Machines—

We'll Show You Something New.

THE MODEL L UNIVERSAL SCRAP BUNCHING MACHINE—Price $850, complete with chair and motor. The machine that makes a good 5-cent cigar possible—and profitable.

Bunches are made at a labor cost $.75 to $1 a thousand. Produces 400 to 450 bunches an hour. Works any size scrap up to 1½". Right- and left-hand bunches can be made on the machine. The Model L has fully proved its efficiency and economy in large and small union and open shops.

THE MODEL M UNIVERSAL TOBACCO STRIPPING AND BOOKING MACHINE—Price $525 (with chair). Individual motor drive and ¼ H. P. motor—$100.

This planetary Gear Driven type machine has many improved features to recommend it over the old type model M.

It books fluffy, the stripped stock in right and left pads. Does not "tear in" on the veins. On small stock it is possible to book four pads (instead of two) on the booking drum. No belt troubles; no stalling and slipping of the booking drum. No need of taping drums and drive rolls. Reduces upkeep cost.

These machines can be purchased on time terms with six months to complete payments. See them at the Exposition or write for descriptive literature.

WE REBUILD OLD MODEL M MACHINES
Into Planetary Gear Driven, Double End Stop Lever Type Machines, at $250 each. We guarantee rebuilt machines for one year—just as we do new machines.

Universal Tobacco Machine Co.
116 West 32nd Street New York, U. S. A.
Factory—Newark, N. J., U. S. A.

DRYING MACHINE COMPANY SAFE ROBBED

Early Monday morning thieves broke into the offices of the Philadelphia Drying Machinery Company, manufacturers of "Hurricane Dryers" for drying tobacco, pried open the safe and escaped with about $300 in cash and stamps.

The robbery was discovered by the janitor when he arrived at 2 A. M. to tend the furnace. He notified the police at Twenty-second Street and Hunting Park Avenue.

NEW TOWN TO BE NAMED DUKEVILLE

The town of Dukeville will soon be placed on the map by the Southern Power Company. The town is being laid out in a systematic manner on the banks of the Yadkin River and is to be named Dukeville in honor of the late James B. Duke, who was head of the Southern Power Company.

An electric power station will be built, as a part of the town, capable of developing 100,000 horsepower.

F. T. C. DISMISSES COMPLAINT AGAINST MANNING COMPANY

The complaint against the Joseph P. Manning Company, wholesale tobacco dealers, Boston, charged with discriminating in price between different purchasers of tobacco products, has been dismissed by the Federal Trade Commission, upon the recommendation of its chief counsel. Commissioner Thompson dissented to the issuance of the order of dismissal.

WALES AGENCY TO DIRECT UNITED ADVERTISING

The Wales Advertising Company, of New York City, has been selected to direct the advertising of the United Cigar Stores Company in the future.

WASHINGTON SOCIETY AIMS AT SMOKING BAN

Mrs. John B. Henderson, known as the "head of the social lobby" in Washington has launched a movement among the prominent women's clubs to ban the smoking of cigarettes by the female sex and also to force the fair sex to wear longer skirts.

The short skirts being worn today are characterized as a product of the underworld of Paris, and it is expected that through the movement having originated at the National Capital, that it will have the support of prominent women's clubs throughout the country.

Leaders of women's organizations in Philadelphia when approached on the subject did not wax very enthusiastic. The opinions being about evenly divided as to the dangers of short skirts and cigarette smoking.

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

Porto Rican leaf succeeds ---based on facts!

THIS year more than 1,500 cigar factories closed their doors. But it is significant that those manufacturers who have used more Porto Rican tobaccos in their cigars have increased their sales and shown the most satisfactory earning statements.

One after another the most progressive manufacturers have cast aside their ancient beliefs in the efficacy of other types of tobacco—and have purchased Porto Rican leaf.

In 1926 your books will show a red, or a black balance figure, depending on whether or not you give a fair trial to this remarkable, tropical, economical tobacco.

To protect buyers of Porto Rican tobacco the Government requires the affixing of a Government Guarantee Stamp to every box of cigars and every bale or barrel of tobacco leaving Porto Rico. Look for these stamps.

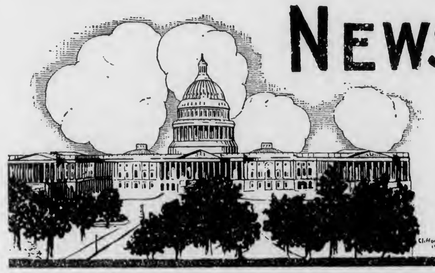
We can tell you more about Porto Rican cigars and tobacco.
Write for information.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
136 Water Street, New York
F LINARES, Agent

In the marketing of Good Cigars and soliciting new Friends for your Brands, the tone of the Package must reflect the Quality of its Contents.

The use of Spanish Cedar is essential! An invaluable Accessory!

Dignified and attractive, Spanish Cedar Cigar Boxes - will insure the preference of the Smoker!



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cigar Tax Bill Adopted by the House With Only Slight Changes

ADOPTING the cigar taxes without debate, making only a change which would make the tax relief afforded under this section effective thirty days after the enactment of the measure, in order to pave the way for the refunding of taxes on floor stocks where necessary, the House of Representatives on December 18 passed the revenue bill, having accepted only one amendment of any importance in the tobacco provisions.

After considerable debate, the House inserted a provision introduced by Representative Hawley of Oregon, providing a tax of eight cents per pound on unmanufactured leaf tobacco produced in the United States and sold to the consumer, with a provision that the tax should not apply to tobacco sold by a farmer or grower of tobacco or a growers co-operative association. This removes this class of tobacco from the eighteen-cent tax, which applies to manufactured tobacco and snuff. An amendment offered by Representative Huddleston of Alabama, reducing the tax on manufactured tobacco and snuff from eighteen to twelve cents, was rejected.

The House also rejected an amendment offered by Representative Drane of Florida following adoption of the tobacco provisions, reducing the cigar taxes to $2 per 1000 for five-cent cigars, $3 for cigars selling between five and eight cents, $4.50 for cigars selling between eight and fifteen cents; $6 for cigars selling between fifteen and twenty cents, and $7.50 for cigars selling in excess of twenty cents.

Mr. Drane submitted a petition from the Cigar Manufacturers' Association of Tampa, seeking a 50 per cent. reduction in cigar taxes, in which it was pointed out that cigars are manufactured upon an extremely close margin of profit—an unsafe margin from an industrial standpoint—for in times of even slight depression there are unusually heavy trade losses through the forced closing of manufacturing plants.

"It is true," the petition asserted, "that our industry needs the stimulus of new life; we must give the consumer an article of merit within the bounds of expenditure permitted of the masses; we must pay our workmen a moderate, commensurate wage in return for their labor; we must meet market conditions in relation to the growing of tobacco for our product; yet we are bound by definite units of sale, namely, five cents, ten cents, two for twenty-five cents, fifteen cents and three for fifty cents, with a relatively small proportion of sizes retailing at twenty cents and over. The consumer will not accept, with any degree of satisfaction, the policy of odd-cent prices, which necessitates that the manufacturer must continually absorb minor manufacturing cost increases until the breaking point is reached and a complete revision of sale values constructed.

"The two major Federal taxes are exorbitant in that no industry can prosper or survive under the burden of Government taxes to the extent of 20 per cent. of the value of the factory's output. We plead that the status of our industry be recognized by Congress and that suitable and deserved relief be granted through the elimination of a very substantial portion of the war-time tax. Our obligation to our Government calls for an equitable tax for our share of the support of our Federal body, but beyond this point we ask that the burden be distributed in such a way as to permit our survival as a factor in the industrial life of our Nation."

Many New Bills of Importance to Tobacco Industry Introduced

A number of measures of interest to the tobacco industry are included among the more than 8000 bills and resolutions introduced in Congress between the opening of the session and the holiday recess. With the exception of the revenue bill, however, none of these measures as yet have received any attention, and of the entire number only a very few will be the subject of serious consideration during the present session.

Representative Kelly of Pennsylvania has introduced a bill providing for the maintenance of resale prices upon trade marked goods. Abolition of the Federal trade and tariff commissions is sought in a number of bills introduced in both the Senate and the House. Amendment of the bankruptcy law, the need for which was placed before Congress as the result of hearings held last session, also is provided in several measures.

Repeal of the flexible tariff provisions of Section 315 of the tariff law is sought in a bill introduced in the Senate by Senator King of Utah. Amendment of that section so as to authorize the President to transfer articles from the free to the dutiable list is called for by Representative Andrew in the House. Under the terms of this bill, the section would be amended so as to provide that where it is found that the cost of production in the United States of an article upon the free list has become greater than the cost in the principal competing country, with the result that an American enterprise is being jeopardized, the President can proclaim the imposition of a rate of duty found necessary to equalize costs, but not to exceed 25 per cent. *ad valorem.*

(Continued on Page 16)

Another of the Camel Cigarette series now running nationally in the magazines

When the second act has come to an end—and the curtain is rung down amidst whirling applause—when you mingle outside with the excited throngs in the lobby

—have a Camel!

Into the making of this one cigarette goes all of the ability of the world's largest organization of expert tobacco men. Nothing is too good for Camels. The choicest Turkish and domestic tobaccos. The most skilful blenders. The most scientific package. No other cigarette made is like Camels. No finer cigarette can be made. Camels are the overwhelming choice of experienced smokers.

WHEN the thrilling second act of the best show of the year has just come to an end. And the stars have taken their curtain calls in answer to round after round of applause. When you join the crowds outside just as pleased and thrilled as yourself—*have a Camel!*

For no other friend is so cheerful, so resting between acts as Camel. Camel adds its own romantic glamour to the brightness of memorable occasions. No other cigarette ever made—and *kept*—so many friends. Camels never tire your taste no matter how liberally or zestfully you smoke them. Camels never leave a cigaretty after-taste. All the desire to please, all the skill to serve of the largest tobacco organization in the world, goes into this one cigarette.

So when you leave the theatre pleased and inspired for greater things, when you see life's problems and their solutions clearer—lift the flame and taste the mellowest smoke that ever came from a cigarette.

Have a Camel!

Our highest wish, if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co.

©1925

No. 1780 is a mighty snappy number that is going big everywhere.

No. 1447 is one of our famous Rustics that are now so tremendously popular.

"It's a W D C"

WD C TRADE MARK

Ten Million Smokers Know Milano!

THAT'S the number of people who are reading Milano national advertising-the biggest campaign ever put back of a pipe!

—That's the kind of co-operation we give *you* to help you sell our pipes.

We make the finest product of its kind. We put a big idea behind it-the *Milano Policy.* And then we create the biggest demand ever enjoyed by a pipe.

Let us tell you what success it has had with the trade and with the consumer.

WM. DEMUTH & CO.
World's Largest Manufacturers of Fine Pipes
230 FIFTH AVENUE. NEW YORK

MILANO
"The Insured Pipe"

TOBACCO SHOW THIS MONTH PROMISES TO BE BIGGER AND BETTER THAN EVER

National Tobacco Week, January 25th to 30th, now about to record its fourth annual celebration, promises to become international in scope, according to reports from the McAlpin headquarters of the Committees of the Tobacco Industries Exposition held in New York City as the main feature of National Tobacco Week.

The Cuban Government in co-operation with ten or more of the leading independent Havana factories, is arranging for an exhibit for the first time. The Porto Rican Government and the Philippine representatives are preparing larger and more elaborate exhibits than they have heretofore installed.

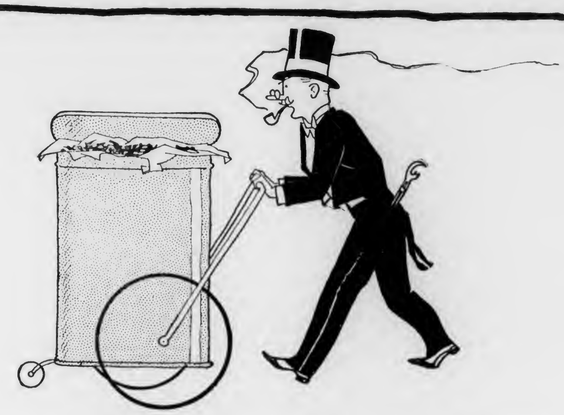
The Connecticut Valley Tobacco Growers Association, Lancaster Leaf Tobacco Board of Trade, Tobacco Merchants Association and other prominent organizations in the American tobacco industry also promise greater interest and more comprehensive exhibits in the coming exposition than heretofore.

The leaders in American corporations and individuals engaged in every branch of the industry, from growers to manufacturers, will make the Exposition a rendezvous to meet the jobbers and retailers who attend the annual Exposition by the thousands.

Prominent in the list of exhibitors in the next Tobacco Industries Exposition to be held National Tobacco Week, in the Grand Central Palace, New York City, are:

American Lithographic Co.
American Machine & Foundry Co.
American Tobacco Company
The Bahnson Company
Carrier Engineering Corporation
Connecticut Valley Tobacco Growers Assn.
Continental Tobacco Co.
E. P. Cordero & Company
A. Coulapides, Inc.
Cuban Government display including:
- Hoyo de Monterrey
- Partagas
- Por Larranaga
- Upmann
- Allones
- Belinda
- Gloria Cubana
- Fonseca-Casteneda
- Romeo and Julieta
- Calixto Lopez
- E. S. Murias & Co.

Cullman Brothers, Inc.
Durlach Bros., Inc.
H. Duys & Co., Inc.
Einson-Freeman Co., Inc.
Sidney J. Freeman & Sons
S. Freider Sons Co.
General Cigar Company
General Outdoor Advertising Co.
General Tobacco Company
Gold Leaf Tobacco Importing Co.
Grinnell Lithographic Co.
Hamburger Bros. & Co.
Hargraft & Sons
Health Cigar Co.
Josephson Brothers, Inc.
Kemper Thomas Company
D. Emil Klein Company
E. Kleiner & Co., Inc.
Julius Klorfein
Lancaster Leaf Tobacco Board of Trade
Lenmar Fumigating Engineers
Lincoln & Ulmer
Lion Match Company, Inc.
Mazer Cressman Cigar Co., Inc.
Miltiades Melachrino, Inc.
Philip Morris & Co., Ltd.
Alfred Orlik
Petre Lithographing Co.
Philippine Tobacco Co., Inc.
Porto Rican Government
The W. F. Powers Co.
Preferred Havana Tobacco Co.
Harry Prochaska, Inc.
Reid Ice Cream Corporation
Rochester Folding Box Co.
Safety Pipe, Inc.
Selgas & Company
Universal Tobacco Machine Co.
Carl Uppman, Inc.
G. M. Warshaw Company
Window Display Service, Inc.



To men who still cart their tobacco around in a heavy tin

All thru the ages — Stone Age, Iron Age and Card-board Age— tobacco transportation has been a tough task... Then the Tin Age, and for years, now, smokers have bravely borne the weight and expense of the tin... But comes the dawn of a new day . . . The tin has been canned... Granger's new foil package takes an awful load off men — for it's not only light weight but it cuts out the heavy "carrying charges" on tobacco.

No tins, no fancy frills— but, man—what tobacco!

Granger's new foil-package is a hit with smokers everywhere. Convenient, yes, but what's more important it cuts out the costly tin —gives smokers for ten cents, tobacco of the same fine quality that costs fifteen cents in tins.

Packed in heavy foil instead of tins—*hence* 10¢

LIGGETT & MYERS TOBACCO CO.

News from Congress

(*Continued From Page 12*)

The outlawing of bribery in commerce is sought in a measure introduced by Senator Cummins of Iowa, in which fines of not exceeding $3000, or imprisonment for not more than two years, or both, are provided for violations of the provisions making it unlawful for any person, corporation or other organization to give or offer to give to any employee, representative or agent of another any commission, bribe or reward for doing or omitting to do any act in relation to the affairs or business of his employer. Both giver and taker of such bribes are held guilty of violation of the act, under the bill.

Misbranding measures are beginning to make their appearance, several of those before Congress last session having been reintroduced. In a bill introduced in the House by Representative Browne of Wisconsin, the sale in the District of Columbia or any territory of misbranded articles is prohibited, as well as their transportation in interstate commerce. The bill applies to merchandise of every description and covers misbranding and misrepresentation of every type.

Legislation to Regulate F. T. C. Sought

Legislation designed to make effective recommendations of President Coolidge in 1923 that the procedure of the Federal Trade Commission should be revised to make it more constructive, has been reintroduced in the House by Representative Williams of Illinois, the original sponsor of the measure.

It is stated that the commission of its own volition has taken the steps that it would be compelled to take should this bill become a law, but the proponents of the legislation want it enacted on the ground that there is no assurance that the commission's revision of its own regulations will be permanent. The commission is free at any time to revoke its regulations in the absence of mandatory legislation.

In his message to Congress at the opening of the present session President Coolidge stated that "the proper function of the Federal Trade Commission is to supervise and correct those practices in commerce which are detrimental to fair competition. In this it performs a useful function and should be continued and supported." He added, "It was designed also to be a help to honest business. In my message to the Sixty-eighth Congress I recommended that changes in the procedure then existing be made. Since then the commission by its own action has reformed its rules, giving greater speed and economy in the disposal of its cases and full opportunity for those accused to be heard. These changes are improvements and, if necessary, provision should be made for their permanency."

Census of Tobacco Manufacturers to Start January 5th

The taking of the biennial census of manufacturers, including that of tobacco, covering the activities of 1925, will be inaugurated by the Census Bureau on January 2. Schedules have already been sent out to all of the industries which the census will cover and the work will be done by mail, so far as possible, in the interest of economy.

All manufacturing establishments with an annual production valued at $5000 or more, in every line of industry, will be covered by the census, which is the third to be taken under the amended census act providing for a survey of the nation's productive activity every two years, instead of every five years, as was the case prior to 1921.

CIGAR PRODUCTION SHOWS VERY SLIGHT DECREASE FOR NOVEMBER

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of November, 1925, and are issued by the bureau. (Figures for November, 1925, are subject to revision until published in the annual report.)

Products.	*November, 1924.*	*November, 1925.*
Cigars (large)—		
Class A .....No.	220,980,705	224,114,748
Class B .....No.	111,979,158	97,914,456
Class C .....No.	248,314,960	252,875,401
Class D .....No.	14,968,231	17,351,481
Class E .....No.	5,169,405	6,222,043
Total	601,412,539	598,478,129
Cigars (small) .....No.	39,184,200	36,121,200
Cigarettes (large) .....No.	1,413,001	1,432,050
Cigarettes (small) .....No.	5,356,073,937	6,516,921,723
Snuff, manufactured ...lbs.	2,793,500	3,033,425
Tobacco, manufactured.lbs.	27,416,052	27,308,582

Note.—The above statement does not include tax-paid products from Porto Rico and the Phillippine Islands. This information is shown in supplemental statement.

Supplemental Statement

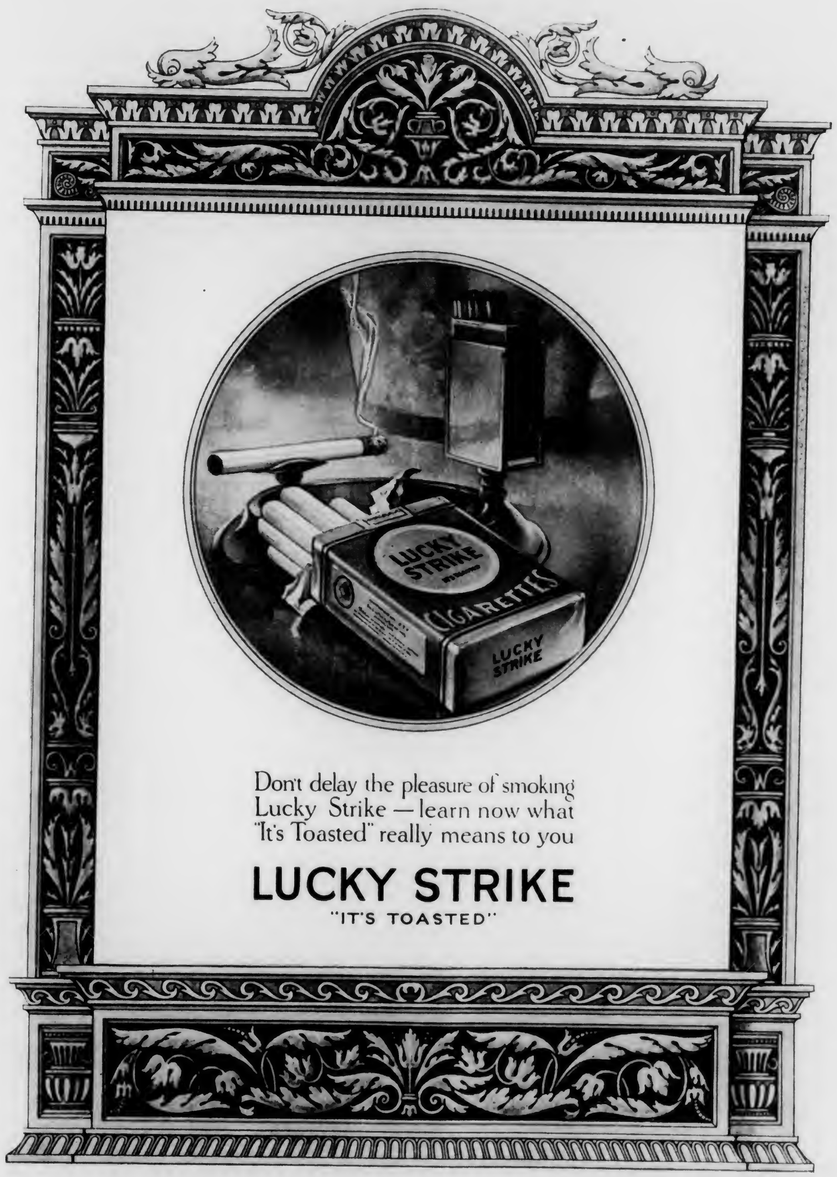
Tax-paid products from Porto Rico for the month of November.

Products.	*November, 1924.*	*November, 1925.*
Cigars (large)—		
Class A .....No.	9,731,200	14,682,000
Class B .....No.	1,280,900	1,564,600
Class C .....No.	4,379,750	6,697,110
Class D .....No.	7,775	11,400
Class E .....No.	.....	200
Total	15,399,625	22,955,310
Cigars (small) .....No.	1,000,000	1,000,000
Cigarettes (large) .....No.	250,000	500,000
Cigarettes (small) .....No.	200	77,400

Tax-paid products from the Philippine Islands for the month of November:

Products.	*November, 1924.*	*November, 1925.*
Cigars (large)—		
Class A .....No.	16,530,880	18,405,722
Class B .....No.	293,710	232,780
Class C .....No.	147,963	122,077
Class D .....No.	8,510	9,100
Class E .....No.	1,311	4,410
Total	16,982,374	18,774,089
Cigarettes (large) .....No.	200	.....
Cigarettes (small) .....No.	48,387	200,600
Tobacco, manufactured, lbs.	24	72

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.



BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE

Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."

Loudon Mfg. Co. Grand Rapids, Mich.

SUPPLIES

PAPER BAGS.
Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.
Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.
THE WESTERN PAPER GOODS CO.,
Third and Lock Streets, Cincinnati, Ohio.

NIC. ALTHAUS CO
MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS AND OTHER MAKES SUPPLIED
TEL. 4270 LEXINGTON ESTABLISHED 1875.
657-641 EAST 17 1ST ST.
NEW YORK.

CIGAR BOXES

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

REELFOOT 1812:—44,430. For all tobacco products. November 12, 1925. Jeff Underwood, Martin, Tenn.

MANUS OPERA:—44,431. For all tobacco products. December 7, 1925. J. Reynolds Brady, Philadelphia, Pa.

HOLMES PLAZA:—44,432. For all tobacco products. December 9, 1925. American Litho. Co., New York, N. Y.

BACHELOR:—44,433. For smoking pipes and tobacco pouches. December 8, 1925. Delacour & Lewis Corp., New York, N. Y.

FOUR E. E. E. E.:—44,434. For cigars. December 7, 1925. H. E. Wiedemeyer, Marysville, Kans. (This certificate is issued upon presentation made to us that the trade-mark or trade-name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus has been in use by the registrant since January 13, 1911.)

LA JOY DE SAN LUIS:—44,439. For all tobacco products. November 19, 1925. M. Valle y Ca., Inc., New York, N. Y.

SHORELAND:—44,440. For all tobacco products. December 19, 1925. American Litho. Co., New York, N. Y.

METAPAULINE:—44,441. For cigars, cigarettes and tobacco. December 19, 1925. F. M. Howell & Co., Elmira, N. Y.

FRANK MUNSEY:—44,442. For all tobacco products. December 23, 1925. American Litho. Co., New York, N. Y.

STATE POLICE:—44,443. For all tobacco products. December 22, 1925. Geo. Schlegel, Inc., New York, N. Y.

LEW DOCKSTODER:—44,444. For all tobacco products. December 22, 1925. Geo. Schlegel, Inc., New York, N. Y.

TRANSFERS

COMOY'S:—43,320 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

ST. JAMES:—43,321 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

ROSEBERY:—43,322 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

ASTOR:—43,323 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

EXMOOR:—43,324 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

DOMINION:—43,325 (Tobacco Merchants Association). For pipes and smokers' articles. Registered June 21, 1923, by the House of Comoy, Inc., New York, N. Y. Transferred to H. Comoy & Co., Ltd., London, Eng., on December 10, 1925.

LA FANITA:—(Trade-Mark Record). For cigars. Registered September 3, 1902, by Ruy Lopez Ca., New York, N. Y., who had acquired same by a transfer from Gordon & Buchanan Cigar Co. Retransferred to Moro Bros., New York N. Y., on November 23, 1925.

FURTHER TAX REDUCTION ON CIGARS TO BE SOUGHT IN SENATE

When the revenue bill now before Congress reaches the Senate further relief for the cigar industry than was afforded by the House Committee on Ways and Means will be sought by Senator Fletcher of Florida, who has introduced amendments for the adoption of which he will press when the bill comes up for consideration.

Senator Fletcher's amendments would further reduce the taxes on cigars by imposing a rate of $2 per 1000 on five-cent cigars, instead of $2.50 as provided by the House bill; $3 instead of $4.50 on cigars selling from five to eight cents; $4.50 instead of $7 on cigars selling between eight and fifteen cents; $6 instead of $10.50 on cigars between fifteen and twenty cents; and $7.50 instead of $13.50 on cigars selling for more than twenty cents.

As an alternative proposal the Senator would reduce the number of classes from five to three, providing for a tax of $2 per 1000 on five-cent cigars; $4 on cigars selling between five and fifteen cents, and $10 on all cigars selling for more than fifteen cents.

C. L. L.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

OSCAR PASBACH, Pres. J. A. VOICE, Secy. & Gen'l. Manager
PASBACH-VOICE
LITHOGRAPHING CO. INC.
ART LITHOGRAPHERS
GRAND STREET AND MORGAN AVENUE
BROOKLYN, N. Y.
CIGAR LABELS - CIGAR BANDS

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK
CHICAGO TAMPA NEW ORLEANS

SINCE 1870
CIGAR BANDS CIGAR LABELS
SPECIAL PROCESS
WM. STEINER SONS & CO.
257-265 W. 17th St. - New York City
Sole Distributors for New Model Cigar Banding Machine for Ungummed Bands

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Good Tobacco
GROWS IN THE
Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE.

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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JANUARY 15, 1926

VOLUME 46 No. 2

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

THE BEST CIGARS

ARE PACKED IN

WOODEN BOXES

Buddies

There's no secret formula, no patented process for making Union Leader Smoking Tobacco. Others, in fact, have approximated it, and produced pipe rations almost as famously good. But those brands sell for at least 5 cents more. Union Leader costs but a dime a tin.

UNION LEADER
SMOKING TOBACCO
The best in the Union . . . *In the pocket tin* 10¢
© 1925, P. Lorillard Co.

LA PALINA
CIGAR

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US
Windsor Cigar Box Co.
WINDSOR After all nothing satisfies like a good cigar PENNA.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Wolverine
CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS
PULTE-KORRECK MACHINE CO.
231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes
H. E. BAIR & CO.
HANOVER After all nothing satisfies like a good cigar PENNA.
"Quality Cigar Box Manufacturers For More than Fifty Years"

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO CIGARS
Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT WITH 25 YEARS' EXPERIENCE IN every branch of cigar manufacturing desires position with reliable concern. Address Box No. 490, "The Tobacco World," 236 Chestnut Street, Philadelphia, Pa.

The Tobacco World
Established 1881

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Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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Volume 46

THE TOBACCO WORLD

Number 2

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JANUARY 15, 1926 Foreign $3.50

SENATE COMMITTEE GRANTS FIFTY PER CENT. REDUCTION ON CLASSES A AND B, AND FORTY-FIVE PER CENT. ON CLASS C.

The following special bulletin has been sent out to all members of the Tobacco Merchants Association:

To THE CIGAR TRADE:

It is with genuine satisfaction that we are now able to report that the Senate Finance Committee has almost doubled the cigar tax reduction passed by the House on Classes *A*, *B*, and *C*.

The tax rates on these three classes, adopted by the Senate Finance Committee, are as follows:

	Present Rates	*House Rates*	*Senate Rates*
Class A	$4.00	$2.50	$2.00
" B	6.00	4.50	3.00
" C	9.00	7.00	5.00

The tax rates on Class D, $10.50, and on Class E, $13.50, as passed by the House, remain unchanged. This is, of course, to be profoundly regretted. But it seems that, in view of the strong opposition against *any* reduction of the existing tax rates, reported in our previous bulletins, it has thus far been impossible to create sufficient sentiment for cigars selling above fifteen cents each, which constitute about 2½ per cent. of the entire business.

The reduction on little cigars from $1.50 per thousand to seventy-five cents as passed by the House remains unchanged.

It is expected that the Senate Finance Committee will report the Revenue Bill to the Senate by next Monday (January 18th) and it is predicted that the bill will be passed in the Senate before March 1st.

The difference between the rates passed by the House and those passed by the Senate will then have to be ironed out by conferees representing both Houses of the Congress. And it is perhaps unnecessary to state that, when the bill reaches that stage, we shall make all due and proper efforts to see that the Senate rates shall prevail.

A great deal of work may be perhaps required, but we are more than confident that the Senate rates will prevail.

CHARLES DUSHKIND,
Managing Director.

R. J. REYNOLDS EARNINGS

Report of earnings of the R. J. Reynolds Tobacco Company for the year 1925 are expected to prove it to have been a record-breaker for "Camels." The 1924 net income was $23,777,716, or equal to $6.99 per share on 3,200,000 shares of combined common.

ANNOUNCEMENT OF CONSOLIDATED LITHOGRAPHING CORPORATION

This corporation having acquired the interests of Pasbach-Voice Lithographing Company, Incorporated, and William Steiner Sons & Company, Incorporated, will, on and after January 1, 1926, operate the factories of these corporations, located in New York and Brooklyn.

All communications should be addressed to the main office,

257-265 WEST SEVENTEENTH STREET, NEW YORK.

With concentrated effort in all departments and most careful attention to every detail necessary to insure satisfaction to the trade, we feel safe, if favored with your valued orders, in assuring you of the very best that can be given in

QUALITY, SERVICE, and PRICE.

Very truly yours,
CONSOLIDATED LITHOGRAPHING CORPORATION,
JACOB A. VOICE,
First Vice-Pres. & Gen'l Mgr.

Referring to the above announcement, we take this opportunity to thank our many friends for the patronage bestowed on us in the past and bespeak the continuance of the same for Consolidated Lithographing Corporation, feeling certain that the new corporation will be in an exceptional position to cater to the wants of the trade.

Very truly yours,
PASBACH-VOICE LITHOGRAPHING COMPANY, INCORPORATED,
By OSCAR PASBACH, *Pres.*
WILLIAM STEINER SONS & COMPANY, INCORPORATED,
By HENRY STEINER, *Pres.*

SCHULTE BUYS "DJER-KISS"

D. A. Schulte, president of the Schulte Cigar Stores Company, and Park & Tilford, has purchased the Alfred H. Smith Company, manufacturers of the "Djer-Kiss" toilet specialties. Mr. Schulte also controls Vivaudou, Incorporated, also manufacturers of toilet specialties, which will probably be merged with the Smith Company.

AMERICAN CIGAR DIVIDEND

Directors of The American Cigar Company, on January 6th, declared a quarterly dividend of 2 per cent., payable February 1st to stockholders of record January 15th. This places the stock of the American Cigar Company on an 8 per cent. basis. The previous quarterly dividend was 1½ per cent.

LAST CALL TO SIGN FOR TOBACCO SHOW

National Tobacco Week and the fourth annual Tobacco Industries Exposition, now less than two weeks off, January 25th to 30th, has resulted in the last-minute men of the industry lining up for exhibition space in the Exposition and giving belated attention to National Tobacco Week and means of aiding its exploitation, according to reports from the headquarters in the Hotel McAlpin, New York, of National Tobacco Week and the Allied Exhibitors Association, sponsors of the annual Tobacco Industries Exposition, held in the Grand Central Palace, New York, during National Tobacco Week.

The Tobacco Industries Exposition is promised to show a decided growth for a four-year old and in addition to a wider and broader scope in its list of exhibits and exhibitors from all branches of the tobacco industry, special features of general interest to the public will be more in evidence. Music, motion pictures and the other features of previous years will be repeated.

Contests are always interesting and the Exposition management is arranging a program of speed contest in which teams from the various hand-made cigar factories are asked to compete to determine the fastest working team of operators in the industry.

Considerable interest has been aroused among smokers in the contests announced for world records and championships in the slowest and the fastest smoking of cigars, cigarettes and pipes.

The existing records made in France are:

Fastest smoking of a gram of pipe tobacco,	1 min. 10 secs.
Slowest smoking of a gram of pipe tobacco, with no relighting necessary	51 mins. 20 secs.
Fastest smoking of a cigar	1 min. 50 secs.
Slowest continuous smoking of a cigar	2 hours 13 mins.
Fastest smoking of a cigarette,	1 min. 3 secs.
Slowest continuous cigarette smoking, with no relighting,	38 mins.

Samuel Levine, of H. Duys Company, is president of the Allied Tobacco Exhibitors Association, sponsors for National Tobacco Week and the Tobacco Industries Exposition. Vice-presidents are Joseph Cullman, Sr., Albert Freeman, S. J. Freeman & Sons; R. T. Tanner, *Tobacco;* George Messerschmitt, Rochester Folding Box Company; James Regan, Universal Tobacco Machine Company; Jose T. Vazquez, Porto Rico Guarantee Agency, and H. J. Goldwater, secretary National Board of Tobacco Salesmen. Asa Lemlein is business manager and Harry A. Cochrane, Exposition director and general manager.

Other directors of the Allied Tobacco Exhibitors Association are Henry M. Duys, H. Duys Company; Joseph Cullman, Jr., Cullman Brothers; C. A. Speakman, American Litho. Company; P. V. Hoyle, *Tobacco Leaf;* Charles Bobrow, Bobrow Brothers; A. Pollack, *Retail Tobacconist;* R. V. Craggs, Craggs & Smith; George Sherman, Universal Tobacco Machine Company; A. C. Hempel, Cardwell Machine Company; C. J. Dubrul, Miller, Dubrul & Peters; Samuel Josephson, Josephson Brothers; B. M. Hanigan, president, York County Cigar Manufacturers Association; David J. Keith, Thomas F. Sullivan, *U. S. Tobacco Journal;* Fred J. Hillman, *Tobacco Record Publishing Company;* D. H. Haynes, International Cigar Machine Company and American Machine and Foundry Com-

(*Continued on Page 16*)

NATIONAL BOARD OF T. S. A. HOLDS ANNUAL CONVENTION

The Sixth Annual Convention of the National Board of Tobacco Salesmen's Association was held at the Hotel Pennsylvania, New York City, on Monday and Tuesday, December 28 and 29, 1925.

The attendance at the convention was large and representative, delegates being present from Newark, Boston, Chicago and Cleveland.

Among the matters discussed on the floor was Father's Day, and the report of Father's Day Committee showed that the 1925 Father's Day was a great success, and the hope was expressed that in 1926 Father's Day would be made an even greater success.

President E. M. Freeman, in his address, stated that a meeting of the jobbers, manufacturers and retailers will be called on Thursday evening, January 28, 1926, to apprise them of what the association has done in the matter of fostering Father's Day.

The Banquet and Show Committee has arranged for a supper-dance to be held at Clover Gardens on the evening of January 27, 1926. The price of tickets is $2.50, and an evening of splendid entertainment is promised to everyone who will attend.

A new branch, the Cleveland Branch No. 8, was created during the past year, and the delegates were all very enthusiastic on the matter of organization work, and hopeful that during 1926 there would be a number of new branches created.

Mr. Sidney J. Freeman, past president of the New York Association, gave a short and interesting talk, and the meeting also listened to a comprehensive and very interesting address by Mr. E. M. Freeman, the national president. The meeting was also addressed by Mr. Adams, general manager and executive secretary of the National Council.

Mr. Charles A. Rubey, delegate from Chicago, spoke on the evil of price cutting in the tobacco industry, and offered the following resolution, which was duly adopted:

"RESOLVED, that this Association appoint a Committee of one or three to go into the details of price cutting in the tobacco industry, and put itself on record with the different manufacturers as being opposed to price cutting."

President Freeman appointed Mr. Rubey as chairman of a committee to go into this matter, and stated that he would at a later date appoint members to assist Mr. Rubey on this committee.

Mr. J. J. Ollendorff, of New York City Branch No. 1, after reading an article from one of the trade papers, offered the following resolution, which was duly adopted:

"RESOLVED, that we take to task the No-Tobacco League for taking issue with the Vice-President of the United States on the question of his personal liberty and personal habits, in asking him to discontinue the use of tobacco, and that we condemn such action as being wholly un-American and an abuse of personal liberty; and that a copy of this resolution be sent to all the trade papers and the Associated Press, as well as to the No-Tobacco League."

The following officers were elected for the ensuing year:

President—Mr. E. M. Freeman, New York Branch No. 1.

First Vice-President—Mr. Edward J. Mulligan, Boston Branch No. 2.

Second Vice-President—Mr. Albert Freeman, New York City Branch No. 1.

(Continued on Page 16)

KNAPP MADE V-P OF WILLARD HAWES

Charles A. Knapp has been elected vice-president of the well-known importing firm of Willard Hawes & Company, Seventh Street and East River, New York City, effective December 1, 1925.

The company is one of the largest importers of Spanish cedar logs and other high-grade woods in the United States.

Mr. Knapp has been connected with Willard Hawes & Company for more than twenty years, starting there as a boy, and, through his persistent study of the industry in which he is engaged, has come to be looked upon as one of the best informed men in that line in the industry.

The Spanish cedar logs are used largely for the manufacture of cedar cigar box lumber, and, despite rumors which crop out from time to time to the effect that the supply of Spanish cedar for cigar box lumber is rapidly diminishing, the cedar lumber manufacturers claim that there is ample supply for many years to come, and the use of Spanish cedar lumber for cigar boxes in which high-grade cigars are to be packed is steadily increasing.

TOBACCO PRODUCTS EARNINGS

Tobacco Products Corporation statement for the six months ending June 30th, just submitted, shows net earnings for the corporation of $3,674,319 before deductions for Federal taxes. Consolidated income report for the six months shows: Net income, including dividends received from other companies, before taxes, $3,674,319; common class A dividend, $1,564,082; common stock dividend, $1,544,518; surplus, $561,719.

CONSOLIDATED TO OFFER NEW STOCK

Present stockholders of the Consolidated Cigar Corporation will be offered shares of a new issue of common stock at $55 per share according to a decision made at a meeting of the board of directors on the twelfth. Stockholders will be permitted to subscribe for one new share for every three they hold on January 22d. Payment will be required not later than February 8th. There are 145,977 shares outstanding.

STORM DAMAGES CUBAN TOBACCO

According to advices from Havana high winds accompanied by rain has caused extensive damage to tobacco growing in the Vuelta Abajo district in Cuba. Crops in the western part of the island have also been damaged. The storm was also accompanied by unusually continued cold weather.

BEN SCHWARTZ JOINS CONGRESS

Ben Schwartz, of Lancaster, Pa., has joined the leaf tobacco buying department of the Congress Cigar Company here. Mr. Schwartz was formerly connected with the Connecticut Valley Tobacco Growers' Association.

C. A. SPEAKMAN ENJOYING TRIP TO BERMUDA

C. A. Speakman, vice-president of the American Lithographic Company, Brooklyn, is enjoying a short vacation spent in Bermuda. He expects to return the latter part of next week.

POLISH TOBACCO DEAL INVOLVES FINANCING HERE

The negotiations looking toward a lease of the Polish government's tobacco monopoly by American interests are in behalf of the American Tobacco Company, it was stated in well informed quarters of the financial district yesterday. In addition to the Bankers Trust Company, it is understood that Kuhn, Loeb & Company and the Chase National Bank are interested in the plan.

American investors will be offered the opportunity to participate in the arrangement through new financing, which it is believed will range from $25,000,000 to $50,000,000. Representatives of the American Tobacco Company and the Bankers Trust Company have arrived in Warsaw and are making an investigation preliminary to completion of the deal.

While it is too early to make a statement as to the terms of the acquisition of the Polish tobacco monopoly it has been hinted that the American Tobacco Company will organize a Polish subsidiary to handle the business. In this event that company would probably issue its own bonds or stocks with the guarantee of the parent company.

The Polish tobacco monopoly, it is understand, is capable of yielding $32,000,000 annually.

CONSOLIDATED EARNINGS

Earnings of the Consolidated Cigar Corporation for the year 1925 are said to be equal to $8.50 per share on the 147,573 shares of no par common stock outstanding, as against $5.40 per share on the common for 1924 after allowing for the regular dividend on the 7 per cent. preferred. Dividends on the preferred stock of the corporation were brought up to date in 1925, which now places the common stock in line for a dividend. It is anticipated that action on the common will be taken in the very near future.

HERE'S TWENTY FLAPPERS WHO DON'T SMOKE

The W. C. T. U. can take some consolation from the report that when a motion picture director employed thirty girls a short time ago in New York to take part in a scene where they were all required to smoke cigarettes, when the psychological moment arrived and the cigarettes were passed around, twenty out of the thirty "extras" had to admit that they didn't know how to smoke.

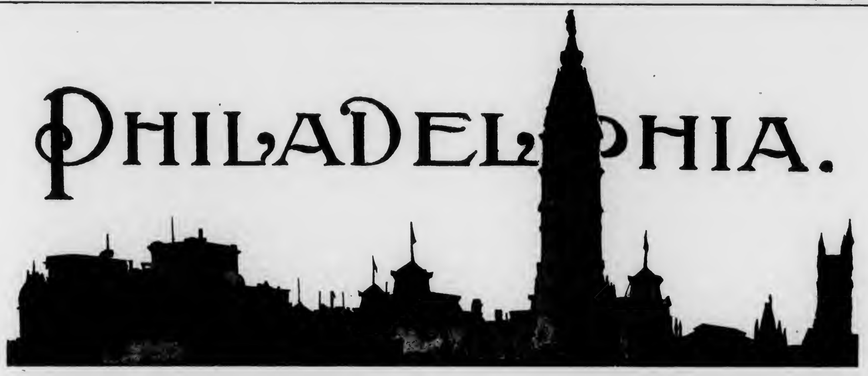
SCHULTE TO INCREASE STOCK

At a meeting of the board of directors of the Schulte Retail Stores Corporation, held on Wednesday, it was decided to increase the number of shares of common stock from 500,000 to 1,250,000 shares. No action was taken on the dividend on the common.

After the meeting, Mr. Schulte, stated that in future common dividends would not be paid in preferred stock, as is being done at present.

FRED FRESE AND SON INCORPORATES

The leaf tobacco firm of Fred Frese and Son has been incorporated with a capital of $50,000. The firm of Fred Frese and Son, 172 Front Street, New York City, has been in the leaf tobacco business for more than fifty years. Three generations are at present connected with the new corporation.



CIGAR MAN TRAILS BAD MONEY PASSERS

When two men entered the cigar store of Louis Sansom, at 758 South Fifteenth Street, last Tuesday night, they little thought that they were about to meet a coming sleuth. After purchasing some cigars they tendered an innocent looking five-dollar bill in payment and after receiving their change went merrily on their way. But just after they had left the store, Mr. Sansom discovered that the bill was counterfeit and quickly going to the door he espied the men a short distance away and took up the trail. The men soon entered the cigar store of Frank Melman, Fifteenth and Fitzwater Streets, where they repeated the procedure of purchasing cigars and tendering a nice five-dollar bill in payment. Just as they were about to leave the store, Mr. Sansom entered and cried, "Those men are counterfeiters," which was enough for Melman and he and Sansom grappled with the men and held them until police arrived. The police are of the opinion that they have made an important capture, as considerable counterfeit money has been passed in that section of the city lately.

SOMETHING FOR THE CIGAR MANUFACTURER TO THINK ABOUT

Jay E. House, in his "On Second Thought" column published daily in the *Public Ledger,* made a statement a short time ago which caused us considerable surprise, to say the least.

After quite a lengthy discussion on cigarettes, in which he objects to cigarettes being classed as "poison" by fanatics in the ranks of the "Anti's," he closes with the following paragraphs, which, we repeat, is surely something for the cigar manufacturer to think about:

"We may say, for the purpose of making the discussion entirely impersonal, that we do not smoke the darned things and never did. Our objection to them is that they lack authority. We're not interested in cigarettes. But we're tremendously interested in truth. Finding the truth is at once the most useful and fascinating occupation in the world.

"We do concede one thing: Both the ethics and the art of smoking are declining. It has reached the point at which the man who smokes cigars is constantly embarrassed by his predilection for them. He is a little looked down upon. Society does not understand his curious idiosynerasy. We never stir from home without a pocketful of cigars. We know it will not occur to our host to provide them and that we shall be upon our own resources. And, at that, we are reluctant to light one in company. We don't mind public opinion, but we do hate to have people think we are queer."

RECEIVER FOR NISSLY CONCERNS

Last week, John Hertzler, president of the Lancaster Trust Company, was appointed receiver for the Nissly-Swiss Chocolate Company, of Florin, Pa., after a conference of the creditors of the concern. The receiver also assumes charge of the tobacco business of E. L. Nissly and Sons, and the El Reeso Cigar Company, of Greensboro, N. C. The assets, however, are placed at $200,000 in excess of liabilities.

"MADAME BUTTERFLY" TAKES THE AIR

George Zifferblatt's "Madame Butterfly" has at last grown wings of sufficient size to enable her to go on the air.

On Wednesday evenings "Smoky" entertains radio fans through station WCAU with songs, etc., and does not lose an opportunity to put in a good word for "Madame Butterfly."

SQUIRE HANDS OUT CIGARS WITH FINES

Squire James A. Wert, of Paulsboro, N. J., has adopted the policy tempering justice with courtesy.

To all male offenders against the law, who are brought before him for a hearing, he hands a cigar after he has decided their case, and to the women and children confections are passed.

PENT ON TRIP THROUGH MIDDLE WEST

Howard F. Pent, president of the Coraza Cigar Company, Seventh and Cherry Streets, has left for a trip through New York State and the Middle West in the interest of his brand, "Marshall Field." He expects to be gone about a month.

FIRE RUINS STORE

Fire, due to an overheated stove, ruined the stock of Robert Perkins, Rosewood and Fitzwater Streets, early on the morning of January 6th. Perkins, who was asleep in an adjoining room, discovered the fire at about 2.30 A. M. The stock of cigars and candy was ruined. Loss was estimated at $1000.

Tampa, Fla., Tuesday.

STOCK taking is now finished by all the cigar manufacturers here and I note that the old time hand work cigar manufacturers are wearing rather a long face, as they have found that their profits were small for the year 1925, but those manufacturers who "took the bull by the horns" and installed machinery early, that was adapted to their grade of cigars, are wearing a broad smile as they have now discovered that they can use machinery here and can manufacture cigars at a profit again.

They were new at the game and inexperienced in the use of machinery and had many things to learn a couple of years ago, and the hardest thing for them to learn and understand was that they must arrange the climatic conditions in their factory in such a way that it was adaptable to the machinery that they had installed.

They are wise to this fact now and are busy fixing things so that this point can be taken care of, and the old time hand manufacturers are hunting the machinery salesmen and asking them what kind of machinery should they install for their grade of work.

Ramon Alvarez & Company are all smiles, and rightly so, for they have just finished up the biggest and most successful year in their history, and have carried over a big stack of orders for 1926. They started to work full force on January 2d and every inch of space in the factory is occupied. They are now installing additional Colwell long filler bunch machines to catch up on their production. They have been holding conferences with their sales force during the holidays and all plans are made for 1926 along the same aggressive lines as heretofore, which, with the pleasing quality of their cigars, will mean 1926 will be a still bigger year.

After a shutdown of two days for stock-taking, the Hava-Tampa factory started up on January 4th with a full force and every table filled and all units of their Universal Model L bunch machines and rolling machines working on orders left over from 1925. Everything looks rosy for 1926 for this wide-awake firm.

The Cuban-American Cigar Company, of Bartow, has started up with a full force, working on orders taken in 1925 which they were unable to fill. This firm was also shut down for two days for inventory. They have just received another shipment of Colwell long filler bunch machines and American Machine & Foundry Company rolling machines, which they will set up this week and start turning out production.

Everything is hustle and bustle at the plants of A. Santaella & Company. Plenty of orders there for 1926 delivery.

Leo Gottsatin, of Gradiaz Annis & Company, has been in New York for the past two weeks. Gradiaz Annis & Company, after a shutdown of three days for stock-taking, have started working with a full force and look for a big year in 1926.

Berriman Brothers have started up with a full force after a shutdown for inventory and look for 1926 to be a banner year for their brands.

Everything looks good for Arguelles Lopez & Brothers, for this year and their sales force, which is now in, will leave for the road next week.

I would suggest to the cigar manufacturers of the North, that when they are tired and need a vacation and a change of scenery that they visit Tampa, the Wonder City of the South, and the center of the manufacture of high-grade cigars. The cigar manufacturers here will welcome them and the trip will please them and they will see many things to think about.

TAMPA.

"PERIQUE" CROP CAREFULLY WATCHED

The entire world production of "Perique" tobacco is grown on 110 acres of land in southwest Louisiana, and the secret curing process of this grade is handed down from father to son and jealously guarded.

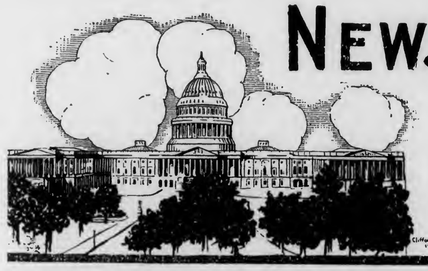
Victor de la Perique, a French nobleman, who emigrated to this country, obtained the seed and the secret curing process of "Perique" tobacco from the Indians, and the control of this crop is still kept in the family.

Attempts have been made to grow "Perique" in different parts of the country, but they have never been successful to date.

"Perique" is used to flavor other tobaccos, and as the demand is limited, the production is also carefully watched, so that there is no over-production.

FATHER OF THIRTY-THREE SMOKES

Down in Westenport, Md., Burbage C. Trenum celebrated his one hundred and tenth birthday on New Year's Day. He is a veteran of the Civil War and the father of thirty-three children, having been married twice. He is unable to give an accurate figure as to the number of his grandchildren, having counted up to 117 and then quit. He both smokes and drinks—when he can get it.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

American Tobacco Company and Imperial Given Clean Bill of Health in Report on Recent Investigations

A CLEAN bill of health is given the American and Imperial tobacco companies in the report made to the President by the Federal Trade Commission in compliance with the Ernst resolution adopted by the Senate February 9, 1925. The Ernst resolution called for an investigation of the tobacco buying situation in the southeastern States with a view to determining whether the two companies had made any division of territory, had boycotted co-operative marketing associations, or had attempted to alienate growers from the co-operatives.

Finding that the two companies were buying certain grades of tobacco in competition with each other and that they had refused to buy from the co-operatives because the latter's grades did not meet their requirements, the commission, despite frantic efforts on the part of officials of the (Tri-State) Tobacco Growers Co-operative Association, of Virginia and North and South Carolina, reported to the President that the difficulties of the association were due solely to the management of its activities.

The inquiry showed that the association had turned away customers who purchased as much as the two companies named by refusing to sell green tobacco and that most of the tobacco was sent to redriers, and that in 1924 55 per cent. of the tobacco so handled was redried by concerns in which officials of the Tobacco Growers Association were financially interested.

No effort was spared by counsel for the growers association to keep out of the commission's report all allusion to association management. Following the completion of the inquiry, they secured a reopening of the case in order that they might have an opportunity to be heard on the questions of sales and redrying policies. The additional information secured corroborated the tentative report of the commission, and the growers association again protested the findings and sought a third inquiry with another examiner not hitherto connected with the proceedings. The third inquiry was granted, a new examiner was assigned, and again the same conclusions were reached.

It is understood that efforts were made to delay the issuance of the report, but without success.

None of the charges against the American Tobacco Company or the Imperial Tobacco Company was substantiated by the investigation. This is set forth in detail in the commission's report. "It does not appear that the difficulties and impeded progress of the organized growers of tobacco in Virginia, North Carolina and South Carolina are due either to alleged oppressive hostility on the part of the American and Imperial tobacco companies or to marketing problems inherent in the co-operative system," the report concludes. "The apparent success of the Burley Association and of organizations of growers in other tobacco regions would indicate that co-operative marketing of leaf tobacco is generally successful."

Deductions for Traveling Expenses Must be More Accurate

Bare estimates of traveling expenses are not sufficient evidence to prove the deductibility of such items from gross income, under a decision just rendered by the United States Board of Tax Appeals.

In the case in question, which, the board commented, is typical of a large class of claims which it is called upon to decide upon testimony which is nebulous or conflicting, or both, the taxpayer kept no records of his expenses as a traveling salesman. The board, in its decision, stated that it is cognizant of the fact that every detail of a traveling expense account is difficult to keep and prove, and for that reason it is prone to give considerable latitude in the matter of evidence tending to prove such accounts.

However, it is pointed out, there must be something more than a bare estimate to support such a deduction. The burden of showing the incorrectness of the commissioner's determination is upon the taxpayer, and the bare assertion of an estimate in matters of expense which can in all probability be proven with some degree of accuracy is not sufficient proof.

Senate Finance Committee Adopts Greater Cut in Cigar Taxes

Heavier cuts in the cigar taxes than were contemplated by the House in passing the revenue bill were made by the Senate Finance Committee on January 11, whereby an additional $4,000,000 will be lopped off the burden on the industry.

The committee agreed to a rate of $2 per 1000 on class A cigars, a cut of fifty cents from the House bill and $2 below the present tax; $3 per 1000 on class B goods, a cut of $1.50 from the House bill and $3 below the present rate; and $5 per 1000 on class C cigars, a cut of $2 from the House measure and $4 below the present tax. The rates on small cigars and on class D and E goods were accepted as written by the House.

Tax Publicity Measure Will Probably Pass

Adoption of the changes made by the House of Representatives in the publicity provisions of the revenue bill, under which the publication of amounts of tax paid would no longer be made, now appears to be certain as a result of the failure of democratic members of the Senate Finance Committee to take a definite stand in opposition to the proposed modifications.

Democratic members of the Senate have announced in the past that they were heartily in favor of continuing to make public the taxes paid by "big business" and "the interests," despite the almost universal opposition of the country to the bearing of what was generally considered to be confidential data. When the finance committee came to that section of the measure, however, democratic members failed to make good their threat to restore the present provisions, and it is believed that the new law will permit only the publication of names and addresses of taxpayers, although there will probably be a fight made on this section when the bill comes up for debate on the floor of the Senate.

New Revenue Bill Effects Tax on Sales on Installment Plans

Recent decisions of the United States Board of Tax Appeals in cases of real estate and stocks sold on partial payments, holding that tax was due upon the entire amount of the transaction in the report for the year in which the sale was made, have resulted in amendments to the pending revenue bill being offered in the Senate, under the terms of which taxes would be payable only on the amounts actually received.

If consistently adhered to, this policy would result in the tax board declaring that all commodities sold on the installment plan should be reported in the same way in preparing income returns. This would mean that producers and merchants selling on deferred payments would be required to pay tax upon the actual value of the sale, instead of upon the amount of money which actually passed during the year for which the return was made, and in cases where full payment was not made but where for any reason the property was not repossessed, the taxpayer would have paid tax upon money which he did not receive and profits which he did not make.

Under the terms of the amendments offered in the Senate, "in the case of the sale of real or personal property on installments or deferred payments, whether or not the title passes, the tax shall be collected only in the year in which the contract, notes or other evidence of indebtedness are paid, or by sale, discount or otherwise cash or its equivalent is realized thereon."

Remarkable Progress Made in Decreasing Loss and Damage Claims by Shippers

Concerted effort by users of the railroads and the carriers themselves to reduce loss and damage to freight shipments is resulting in remarkable records, according to a report just issued by the American Railway Association.

Despite the fact that the volume of freight handled during 1925 was greater than in any preceding year, the loss and damage claims paid during the year were but $40,000,000, a reduction of nearly 17 per cent. as compared with 1924. At the same time, it is indicated, the claims from these sources are rapidly growing fewer as the carriers adopt better methods of handling shipments and business interests develop more efficient ways of packing.

Since 1920 the carriers and their patrons have co-operated in an effort to reduce losses, which are an actual expense to the roads and, on the other hand, are a cause of delay and inconvenience to patrons. Due to this co-operation there has been a continuous reduction in the amount of loss and damage to property while in transit.

No Fuel Shortage Anticipated on Account of Coal Strike

No fuel shortage because of the anthracite strike is now anticipated this winter, in view of the much heavier bituminous production which has marked the past few weeks.

The output of soft coal has been climbing steadily since the advent of cold weather, and the railroads are moving the fuel promptly to all points. Thus far, there have been no complaints of shortage, and the price of bituminous in most sections of the country has shown but a slight increase because of the anthracite strike.

New England is gradually coming around to the use of bituminous coal, according to reports received here, and it is anticipated that many consumers who in the past have used anthracite coal will continue to use soft coal, even after the strike is settled. Many plants throughout the East have been forced to convert their furnaces to burn bituminous, and it is not believed that they will be willing to bear the expense of reconversion unless assured of a steady supply of anthracite for some time to come.

Bituminous operators anticipate a much wider market for their product as a result of the strike, and point out that anthracite is a luxury without which the country could well endure. They are making every effort to impress consumers with the lower cost, higher heating value and other advantages of their fuel and expect that their campaign of education will bear profitable fruit.

Better Treatment Promised for Americans Granted Patents in Foreign Countries

Better treatment of Americans patenting their inventions in foreign countries is expected to result from the international trade-mark convention recently held at The Hague, it is declared by Commissioner of Patents Thomas E. Robertson, who attended as chairman of the American delegation.

Principally as a result of efforts by the American delegation, it is said in a report just made to Secretary Hoover by the Commissioner, an agreement was reached that the period of three years within which an American patentee must manufacture under his patent in certain foreign countries or lose his rights should be computed from the date of granting instead of from the date of filing. An effort was made to have this provision eliminated entirely, but representatives of other countries refused to agree, despite the fact that their citizens holding patents in the United States are not required to work them at all.

A very important development of the convention was the adoption of a provision for the cancellation of fraudulently registered trade-marks, furnishing an effective remedy against trade-mark piracy.

In dealing with unfair competition, the convention, in addition to the present agreement that each country would grant to the citizens of the other countries an effective remedy against unfair competition, agreed that any act contrary to honest usages in commercial matters would be regarded as an act of unfair competition, and especially any acts which would be likely to create confusion with the products of a competitor and false allegations of a nature to discredit the products of a competitor.

Thirty-two countries were represented at the convention.

TOBACCO AND TOBACCO PRODUCTS IN ITALY

Consul Jesse B. Jackson, Leghorn

According to commerce reports, the use of tobacco, cigars, and cigarettes in Italy shows a steady increase from year to year, the consumption being general among all classes both by men and by women. While there is a good demand for types of the fairly strong qualities, larger quantities of the medium and light grades of tobacco are used, especially by amateurs and persons who are not what might be termed heavy smokers. This is particularly true of cigarettes, the use of which prevails generally, but is unusually prevalent in Tuscany.

Leghorn Ranks First in Per Capita Use of Cigarettes

Certain brands of American-made cigarettes, cigars, and pipe tobacco are becoming increasingly popular and have been much in demand within the past year or so. In this connection statistics from the local chamber of commerce indicate that Leghorn takes first place among Italian cities as to the quantity of cigarettes consumed per capita in the year 1924, the quantity in that year being equivalent to 1.387 pounds (0.629 kilo) for each man, woman, and child. Trieste, Naples, Rome, Genoa, and Milan followed in the order named, with 1.282, 1.276, 1.923, 1.080, 0.981 pounds, respectively. The total sales in Italy in 1923 amounted to 59,476,580 pounds, compared with 61,334,397 pounds in 1924.

Italian Tobacco Production

The total production of all kinds of tobacco in the Kingdom for 1922 was 50,964,000 pounds. Although no statistics are available showing the exact production for 1923 and 1924, reliable sources have estimated the crop for 1923 to be in excess of 69,000,000 pounds. The Oriental types of tobacco are produced in the southern part of Italy, especially in the Provinces of Abruzzo and Apulia, where the culture of tobacco is increasing annually. A particularly strong variety that is used principally for what is known as the Tuscan stogie is raised in Tuscany and in the northern Italian Provinces of Emilia and Lombardy.

Tobacco a Government Monopoly

In Italy the raising, importation, and manufacture of tobacco are under strict governmental supervision and control, and the greatest care is taken to prevent contraband production and the smuggling of tobacco into the country. Special bureaus established under the ministry of finance are directly charged with the aforementioned activities, and the officials exhibit such vigilance in the performance of their duties that violations of the law are reduced to a minimum.

As a protection to the Government monopoly there have been established what may appear to be exorbitant, if not prohibitive, import customs charges on all imports of manufactured tobacco such as cigars, cigarettes, and all prepared tobaccos ready for consumption. Unmanufactured tobaccos are free of customs duty only when imported by the Italian Government, and the Government reserves the sole import right.

The import customs duty on cigarettes and on cigars of superior qualities is 130 gold lire per kilo or $11.38 per pound; on cigars of an inferior quality, 70 gold lire per kilo, or $6.13 per pound; and on pipe tobacco, 100 gold lire per kilo, or $8.75 per pound.

Imports of Tobacco and Tobacco Products

During 1922 the Italian imports of unmanufactured tobacco amounted to 49,332,996 pounds, in 1923 to 41,304,283 pounds, and in 1924 dropped to 35,711,654 pounds, the decrease being declared due to increased local production, which is said to be of better quality than heretofore. Expert attention is given annually to the improvement of Italian tobacco.

Exports of Tobacco and Tobacco Products

Exports of tobacco and tobacco products from Italy are not very important as compared with the total export trade, but the gradual increase shown since 1922 indicates that the manufacture of cigars and cigarettes is expanding and that the industry, though still scarcely more than able to fill local requirements, is taking on more importance annually. The quantity of leaf exported during 1924 amounted to 2,529,999 pounds, compared with 2425 pounds in 1922, while the exports of manufactured tobacco amounted to 2,116,857 pounds in 1924, compared with 1,312,619 pounds in 1922.

The varieties of cigars, cigarettes, and tobacco furnished to retailers by the Italian Government Regie in Rome, are quite numerous, and cover for the most part a range of qualities and prices wide enough to accommodate the Italian taste and purchasing capacity. The products sold by the regie should be divided into two categories, those of foreign manufacture, and those of Italian production.

Prospects for American Tobacco Products in Italian Markets

In seeking markets in Italy for cigars, cigarettes, and tobacco, American producers would do well to preserve the appearance, size, and markings of original packages put up for sale in the United States. This is important in connection with the prospective trade of American travelers and tourists who frequent Italy in great numbers. Their patronage adds greatly to the popularity of American products and lends marked impetus to the trade.

Efforts should be made toward cultivating trade with the Italian population, especially in cigarettes. Already many Italian tobacco consumers are displaying a particular fondness for several American brands of cigars and cigarettes that have been introduced. The sales of these brands are apparently growing and they bid fair to be in greater demand.

PARIS SORBONNE STIRRED OVER SMOKING BY GIRLS

The recent controversy in the United States as to whether girls should smoke or not in the leading colleges, has reached the aristocratic Sorbonne, the great center of learning in Paris, and some choice epithets have been hurled by the two factions.

The opposing faction declares that the women who smoke are trying to camouflage their femininity, and the smokers declare that the charges are "small town stuff" and that the members of the opposing party are "frowzy and old-fashioned."

Strange as it may seem, it is stated that American and Russian girls are taking the lead on the side of the smokers.

AMERICAN SUMATRA TO REORGANIZE

It is reported that plans have been approved by the groups representing the common and preferred stockholders of the American Sumatra Tobacco Company, which was placed in the hands of a receiver last May, for the reorganization of the company. It is expected that an assessment of $7 per share will be levied on the common stock.

We'll Show You Something New at the EXPOSITION!

SOMETHING relating to greater economies in manufacturing—increased production and bigger cigar profits—three factors of vital interest to every man in the cigar industry.

Be sure to visit our booth at the Tobacco Exposition in New York, January 25th to 30th, 1926. In addition to two of the greatest machines employed in the manufacture of cigars—our Model L Scrap Bunching and our Model M Stripping and Booking Machines—

We'll Show You Something New.

THE MODEL L UNIVERSAL SCRAP BUNCHING MACHINE—Price $850, complete with chair and motor. The machine that makes a good 5-cent cigar possible—and profitable.

Bunches are made at a labor cost of $.75 to $1 a thousand. Produces 400 to 450 bunches an hour. Works any size scrap up to 1½". Right- and left-hand bunches can be made on the machine. The Model L has fully proved its efficiency and economy in large and small union and open shops.

THE MODEL M UNIVERSAL TOBACCO STRIPPING AND BOOKING MACHINE—Price $525 (with chair). Individual motor drive and ¼ H. P. motor—$100.

This Planetary Gear Driven type machine has many improved features to recommend it over the old type model M.

It books fluffy, the stripped stock in right and left pads. Does not "tear in" on the veins. On small stock it is possible to book four pads (instead of two) on the booking drum. No belt troubles; no stalling and slipping of the booking drum. No need of taping drums and drive rolls. Reduces upkeep cost.

These machines can be purchased on time terms with six months to complete payments. See them at the Exposition or write for illustrated and descriptive literature.

WE REBUILD OLD MODEL M MACHINES
Into Planetary Gear Driven, Double End Stop Lever Type Machines, at $250 each. We guarantee rebuilt machines for one year—just as we do new machines.

Universal Tobacco Machine Co.

116 West 32nd Street **New York, U. S. A.**

Factory—Newark, N. J., U. S. A.

CENSUS OF MANUFACTURES: 1925

To All Manufacturers in the Tobacco Industry:

The Bureau of the Census is making plans for the next biennial census of manufactures, which will cover the year 1925, as provided in the Act of Congress approved March 3, 1919.

In deciding upon the items to be covered by the census, the bureau has consulted with the representatives of various associations with a view to securing, as far as practicable and without making the schedule too elaborate, information which will be of value to the representatives of the several industries concerned, and at the same time furnish a record of the progress of manufactures generally throughout the United States.

Recognizing the value and importance of this work to the tobacco industry, we have arranged to co-operate with the bureau in collecting the data for the census.

The blank forms upon which reports should be made will be mailed by the bureau to all manufacturers about January 1, and a report will be required from each manufacturer whose gross products are valued at $5000 or more for the year 1925. It is to be hoped that every manufacturer concerned will have his records in such shape that he can fill out the schedule within a few days after its receipt, as the tabulation of our industry will not be made by the Bureau of the Census until reports are received from all manufacturers engaged in it. We therefore urge all manufacturers in the industry to furnish this information as soon after January 1 as they possibly can in order that we may have, as early as possible in 1926, the statistics which will show the condition and record of the tobacco industry for the year 1925.

TOBACCO MERCHANTS ASSOCIATION OF THE U. S.

"HENRY BROWN, AGENT"

By M. L. Hayward

"You sell my stock in the Juniper Warehouse for $5000, and I'll give you 5 per cent. commission," the tobacco man proposed.

"I'll sell it inside of ten days," the broker agreed, walked two blocks, talked half an hour, sold the stock to Arthur Jones for $5000, and received Jones' check for that amount, drawn on the Mercantile Bank, and payable to the tobacco man or order.

"You'll find that you've bought a paying business," the broker averred, pocketed the check, walked down the street to the River Bank, wrote the tobacco man's name on the back of the check, "John Brown, Agent," under it, deposited the check in his personal account. It was duly paid by the Mercantile Bank, checked out by the broker, and appropriated to his own use.

Whereupon the tobacco man sued the Mercantile Bank for the face of the check in the Kentucky courts.

"The very fact that the check was endorsed as 'agent' should have put you on your guard as to his authority," the tobacco man argued, and the Kentucky Court of Appeals in a recent case reported in 266 Southwestern Reporter 667, ruled in his favor.

"However, the tobacco man was the legal owner of the check. The drawee bank had on deposit to the credit of the drawer sufficient funds to pay it. The bank received the check, admitted its genuineness, and admitted liability thereon by appropriating the funds of the drawer to its payment, and charging it to the drawer's account, thus assuming entire control over it, and retaining it from the rightful owner. Not only that, but months afterward, when this suit was brought, it denied all allegations as to the forger's culpability, and affirmatively pleaded that he had authority to indorse and collect it, thus still asserting its right to the check as against the true owner. Clearly this constitutes a case of conversion, and, as it has appropriated funds, deposited to meet it, to the payment of the check, it becomes liable to the owner for that amount for the conversion, independent of the statute," said the Court.

DO YOU WANT TO SELL OUT?

Have you any thought of selling your business?

Probably not just now. You are in business to stay.

And yet, you may sell out sooner than you expect. You know plenty of business men who have had to sell out unexpectedly because of accident or ill health or other unforeseen conditions.

When you have to sell, the buyer will think hard about the good will, the reputation of your business. The good will becomes a real and tangible asset. It is something that will make it easier to sell the business and to get a good price for it.

When Frank Munsey bought "The New York Mail," he said: "I bought character, not circulation. Bought circulation may not stay bought, but character forms the basis for circulation that will increase and stay."

And there you are, you who have a business you may have to sell. The character of your business, the reputation it has with the public, the good will it has developed among patrons and among possible and prospective patrons, is what is going to make it more easily salable.

And so, Mr. Business Man, with all your getting, get all the good will, all the character you can for your business. It will mean money in your pocket some day, or in the purse of your family, through the estate you are trying to build up for your family's protection when you are gone.

You may not want to sell out. You may not think you are going to want to sell out. But for all that, you may have to sell out, and that at an early date. So build that when the time for the sale comes, you can make a good and a satisfactory sale, because of your ability to deliver something more than mere inventory items, stock that could be bought as well fresh from maker or producer.

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NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

TRY PACKING YOUR GOOD NICKEL CIGARS

"IN BOITE NATURE"

INEXPENSIVE!

Consult Your Box Manufacturer

LAST CALL FOR TOBACCO SHOW

(*Continued From Page 6*)

pany, and F. Linares, tobacco agent, Porto Rican Government.

The Advisory Committee completes a Who's Who of the American tobacco industry and includes Charles A. Bond, Manila Ad Agency; Judge Henry H. Hunter, Harry Cordero, E. P. Cordero & Company; Milton Durlach, Durlach Brothers; Eugene Black, William Black & Company; Carl Avery Werner, *Tobacco Leaf;* Robert Gans, Max Gans Sons, Incorporated; R. R. Heywood, Heywood, Strasser & Voigt; Carlos Pujol, Cuban Commissioner; Alfred Orlik, D. Emil Klein, Maurice Krauss, Martinez Havana Company; Emil Steffens, Steffins, Jones & Company; Saul Furgatch, S. Furgatch & Company; Charles Hipple, W. Lakamp, Brunhoff Manufacturing Company; J. A. Voice, Pasbach-Voice Lithographing Company; J. Culver Wolfe, William J. Seidenberg Corporation; James J. Head, Benson & Hedges; Mortimer C. Gryzmish, Alles and Fisher; Sam T. Gilbert, Webster Cigar Company; Heinrich Neuberger, M. E. Canle, Havana Cigar Manufacturers Association; Hon. Felipe Taboada, Consul General of Cuba; Judge L. P. M. Hickey, Connecticut Valley Tobacco Association; Ira Strouse, Strouse & Holzman; Ben Hamburger, Hamburger Brothers & Company; M. E. Selgas, Selgas & Company; Ike Steiner, William Steiner Sons Company; E. A. Kline & Company; E. H. Gato, Jr., Gato Cigar Company; James Driscoll, R. J. Sullivan; Eugene M. Henofer, Wooden Cigar Box Boosters Club; Walter Short, president, Cigar and Tobacco Dealers Association; James Stone, Burley Tobacco Growers Association; J. L. McFarlin, Florida and Georgia Tobacco Growers Association; E. H. Davis, *U. S. Tobacco Journal;* H. A. Ruby, Dark Tobacco Growers Co-operative Association; Henry Fisher, H. Duys & Company; Paul Hirschhorn, Weil & Son, and H. B. Patrey, *Retail Tobacconist.*

The annual Tobacco Industries Exposition has been developed as the national hub of the American tobacco industry during National Tobacco Week and has proven a decided magnet in bringing to New York each year during that week the leaders in practically every branch of the tobacco industry and its allied interests.

The Exposition has, in addition to all the necessities of a trade and industrial gathering, special motion pictures, music and other entertainment, contests and prizes and souvenirs and free smokes.

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NATIONAL BOARD ANNUAL CONVENTION

(*Continued From Page 6*)

Third Vice-President—Mr. Jack A. Martin, Newark Branch No. 3.
Fourth Vice-President—Mr. Ralph S. Williams, Chicago Branch No. 7.
Secretary—Mr. Sidney Cahen, New York City Branch No. 1.
Treasurer—Mr. Charles A. Rubey, Chicago Branch No. 7.

The following were elected as members of the Board of Governors:

First District:
Mr. Herman J. Goldwater
Mr. Max Berliner
Second District:
Mr. Irving Frischberg
Mr. John Frischberg
Third District:
Mr. Abe Brown
Mr. Jack Waldor
Fourth District:
Mr. James I. Rowen
Mr. Arnold Franklin.

The following Standing Committees were appointed by the president:

Delegates to National Council of Traveling Salesmen's Association:
Mr. Sidney Cahen, of New York, Chairman
Mr. J. J. Ollendorff
Mr. Albert Freeman
Mr. Herman J. Goldwater
Mr. E. M. Freeman, President, ex-officio.
Alternates:
Mr. Jack A. Martin
Mr. Ralph S. Williams
Mr. Irving Frischberg
Mr. James I. Rowen.

1926 Father's Day Committee:
Mr. E. M. Freeman, Chairman and Treasurer
Mr. Sidney Cahen, Secretary
J. J. Ollendorff
Abe Brown
Ralph S. Williams
Edward J. Mulligan
James I. Rowen.

Banquet and Show Committee:
Mr. Sidney Cahen, Chairman
Max Berliner
Albert Freeman
Herman J. Goldwater

Convention Committee for 1926:
Mr. James I. Rowen, Chairman
Charles A. Rubey
Arnold Franklin
Ralph S. Williams.

It was decided to hold the next annual convention of the National Board of Tobacco Salesmen's Association on December 27 and 28, 1926, at Cleveland, Ohio.

The delegates to this convention were the guests of the National Board at luncheon on Monday, the first day of the convention, and in the evening were entertained by New York Branch No. 1 at dinner, and later taken to the theatre. On Tuesday, the second day of the convention, the delegates were the guests of New York Branch No. 1 at luncheon at the New York Tobacco Table, at the Hotel McAlpin, where they were cordially welcomed by President Carl Avery Werner.

CIGARETTES

"There's something about them you'll like"

TAREYTONS ARE A QUARTER AGAIN

BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE
Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."
Loudon Mfg. Co. Grand Rapids, Mich.

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. 4270 LEXINGTON ESTABLISHED 1875.
657-641 EAST 17TH ST. NEW YORK.

SUPPLIES

PAPER BAGS.
Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.
Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.
THE WESTERN PAPER GOODS CO., Third and Lock Streets, Cincinnati, Ohio.

CIGAR BOXES

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

PEACE MASTERS:—44,445. For all tobacco products. December 28, 1925. La Vendor Cigar Co., Hammond, Ind.

CHARLES D. PARKER:—44,446. For all tobacco products. December 29, 1925. Pasbach-Voice Litho. Co., Inc., Brooklyn, N. Y.

JACK MINER:—44,448. For cigars. November 30, 1925. B. R. Hahn Cigar Mfg. Co., Bay City, Mich.

LISTENIN' INN:—44,449. For all tobacco products. January 4, 1926. Manchester Cigar Co., York, Pa.

LISTENIN' IN:—44,450. For all tobacco products. January 4, 1926. Manchester Cigar Co., York, Pa.

RABBIT BOX:—44,451. For tobacco manufactured in all its forms. December 31, 1925. Norvell Tobacco Co., Atlanta, Ga.

ADAM THE FIRST:—44,438. For cigars, cigarettes and tobacco. December 14, 1925. Adam Kelsey, York, Pa.

ARGONAUT:—44,452. For smoking pipes and tobacco pouches. January 9, 1926. Delacour & Lewis Corp., New York, N. Y.

COCKNEY:—44,453. For smoking pipes and tobacco pouches. January 9, 1926. Delacour & Lewis Corp., New York, N. Y.

BILLY:—44,454. For smoking pipes and tobacco pouches. January 9, 1926. Delacour & Lewis Corp., New York, N. Y.

PHILLY-TAMPA:—44,455. For cigars. January 4, 1926. J. Galeger, trading as Ricardo Cigar Co., Philadelphia, Pa.

TRANSFERS

CORAL GABLES:—For all tobacco products. Transferred from Paul G. Albury, doing business as El Premio Cigar Co., Key West, Fla., to Faber, Coe & Gregg, Inc., December 9, 1925.

Rumors have been heard in financial circles that there is a possibility of an extra dividend on stock of the Liggett & Myers Tobacco Company before the end of 1926.

HIGH-GRADE FERTILIZER FARMER'S BEST INVESTMENT

Results of a careful inspection and survey of fertilizer being sold to farmers in Pennsylvania show that it pays to buy a high-grade product. The high-grade brands, sampled during 1924, by the special agents of the Bureau of Foods and Chemistry, State Department of Agriculture, averaged over 17 per cent. total plant food and had an average retail value of $33.70 a ton. The low-grade brands, on the other hand, averaged about 13 per cent. total plant food with a retail value of $26.51 a ton. On this basis each unit of plant food in the high-grade fertilizer cost fifteen cents less than in the low-grade brands.

This point is of interest because the amendment to the fertilizer law, which becomes effective January 1, 1926, will prohibit the sale of all mixed fertilizers which do not contain 14 per cent. of total plant food. A readjustment in the manufacturing business will be necessary and the low-grade brands will be discontinued.

A further point of interest in view of the fact that the amendment to the new law will prohibit the presence of chlorides of potash in tobacco fertilizers, is that of those brands representing the 1924 shipments, six samples out of the sixteen, having the word "tobacco" as a part of the brand name were found to contain chloride of potash. Chloride of potash is considered by some as harmful to tobacco production.

Other interesting facts regarding the chemical analysis of 2036 official samples of fertilizer made during 1924 are contained in General Bulletin 402 just published by the State Department of Agriculture at Harrisburg. The chemical tests showed that 304, or 16.3 per cent. of the samples failed to meet the manufacturer's guarantee. However, these deficiencies were less than those found to exist in 1923.

FROELICH BUYS CONTROL OF "MI LOLA"

The controlling interest in the "Mi Lola" Cigar Company has been purchased by Joseph Froelich, head of the leaf tobacco firm of J. Froelich & Sons, of Milwaukee, Wis.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

OSCAR PASBACH, PRES. J. A. VOIGE, SEC'Y. & GEN'L. MANAGER
PASBACH - VOICE
LITHOGRAPHING CO. INC.
ART LITHOGRAPHERS
GRAND STREET AND MORGAN AVENUE
BROOKLYN, N. Y.
CIGAR LABELS - CIGAR BANDS

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

SINCE 1870
CIGAR BANDS CIGAR LABELS
SPECIAL PROCESS
WM. STEINER SONS & CO.
257-265 W. 17th St. - New York City
Sole Distributors for New Model Cigar Banding Machine for Ungummed Bands

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Good Tobacco
GROWS IN THE
Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE.

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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FEBRUARY 1, 1926

VOLUME 46 No. 3

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Cigars or Wine—
Wood Improves Both

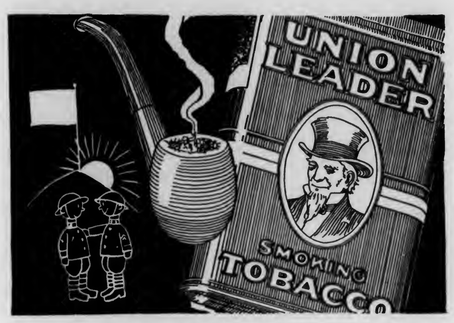
WINE mellows perfectly only in wood. It's an age old adage that "Kind Likes Kind", that vegetable products bear a natural affinity to each other.

So with cigars in wooden boxes. Both are basically derived from the soil. Both have properties that make for perfect seasoning when used harmoniously.

Packed in wooden boxes, cigars season as nature intended they should, under natural conditions that make for mellow fragrance.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes



Buddies

There's no secret formula, no patented process for making Union Leader Smoking Tobacco. Others, in fact, have approximated it, and produced pipe rations almost as famously good. But those brands sell for at least 5 cents more. Union Leader costs but a dime a tin.

UNION LEADER
SMOKING TOBACCO 10¢
The best in the Union . . . *In the pocket tin*
© 1925, P. Lorillard Co.

LA PALINA
CIGAR

"BEST OF THE BEST"

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA MEGA
Clear Havana Cigar
MADE-IN-BOND

LA MEGA is made only in the finer grades.
More than 50 shapes and sizes to select from.
Prices and terms cheerfully furnished upon application.

V. GUERRA, DIAZ & CO.
TAMPA, FLA.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 FEBRUARY 1, 1926 No. 3

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

Harry Blum's

NATURAL BLOOM

The Cigar of Quality

1300 1ST AVENUE
NEW YORK CITY

Volume 46

THE TOBACCO WORLD

Number 3

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, FEBRUARY 1. 1926 Foreign $3.50

FLOOR TAX REBATE ON CIGARS APPROVED BY SENATE FINANCE COMMITTEE

The following bulletin on the tax rebate on cigars has been forwarded to all members of the Tobacco Merchants Association:

The Senate Finance Committee has now definitely approved the provision in the tax bill passed by the House allowing a refund for the differential between the old tax rates and the new tax rates on all cigars and little cigars on hand at the time when the new tax rates will go into effect.

It is to be noted that in order to give the Internal Revenue Department time to prepare the necessary blanks and regulations the new tax rates are to go into effect thirty days after the passage of the law.

Also that no claim for less than $10 will be allowed by the Government. In other words, in order to be entitled to a refund the claim must be for $10 or over, but not for less than $10.

This refund will be paid to any person, firm, or corporation having tax-paid stock on hand, whether retailer, jobber, or manufacturer.

I may add that in so far as this particular provision is concerned, this may practically be regarded as definitely settled, for though the bill still has to be passed by the Senate, it is entirely safe to assume that there will be no change made in this respect in the Upper House, and hence, as the House of Representatives has already passed it, this clause may be regarded as virtually settled.

Should the Senate tax rates prevail, as there is every reason to hope that they will, the rebates will be as follows:

On little Cigars.....	$ .75	per	thousand
" Class A Cigars.....	2.00	"	"
" " B "	3.00	"	"
" " C "	4.00	"	"
" " D "	1.50	"	"
" " E "	1.50	"	"

CHARLES DUSHKIND,
Managing Director.

RED LION FACTORY DESTROYED

On last Wednesday the cigar factory of A. Scott Frey & Company, at Red Lion, was destroyed by fire. The damage was estimated at $25,000. The fire was of undetermined origin.

FOURTH ANNUAL TOBACCO SHOW A DECIDED SUCCESS

The Fourth Annual Tobacco Industries Exposition opened promptly at the appointed time at the Grand Central Palace in New York City, on Monday, January 25th, and every day has shown a gratifying increase in the attendance and also in the interest shown in the exhibits.

Mayor James J. Walker, of New York City, greeted the visitors to the National Tobacco Week Exposition with the following telegram on the opening day:

"On behalf of the City of New York, I extend a cordial welcome to the Tobacco Industries Exposition and the throngs of visitors from far and near who are anticipating to be in attendance. Whether viewed from the social or deliberative angle, the exposition is assured of success for here will be found admirable physical facilities and a warm-hearted cordiality that have created the most favorable impression upon the many groups, small and large, which gather annually in this ideal convention city.

"May I add the sincere hope that every moment of the exhibitors' and visitors' stay in this city may be thoroughly enjoyable and that the success of the exposition may provide a stimulus for again determining upon the city of New York when another exhibition of the Tobacco Industries is to be held."

An innovation in entertainment for expositions was inaugurated at the Tobacco Industries Exposition in a piano recital presented by Herma Menth, the well-known Viennese pianist, in conjunction with the Hallet and Davis Angelus reproducing piano.

Miss Menth, who has been a soloist with prominent European orchestras prior to coming to America, and later with Damrosch, Stransky, Max Zach and others in this country, has won an enviable international reputation as an Angelus reproducer artist and has made an extensive library of Angelus rolls. The best of these were presented during the exposition, while Miss Menth herself played several hours each day of the exposition and by means of a piano which she played simultaneously with one of her rolls on an Angelus player, she provided the distinct novelty of playing a duet with herself.

Every method and process of manufacture of tobacco and allied products is shown at the Tobacco Exposition open this week at the Grand Central Palace.

One of the exhibits which is very interesting, is a display of amber and meerschaum as it is found, and the successive stages these articles must pass through before they become a finished smoker's article. Few

people realize that meerschaum is found in Asia Minor and after being mined 200 or 300 feet below the surface of the ground, is brought to the surface and selected and graded before it is shipped to this country. After it is once brought here it must undergo many operations performed by experts, before the beautiful pipe or holder is ready for use. Each step is shown together with an explanation so that one can almost imagine seeing a pipe being made.

The production of an amber smoker's article is shown in successive steps, but the interesting part of this exhibit is a collection of rare specimens of the original rock amber as found in the ground near the Baltic Sea. Not only unusual colors, but unusual shapes like drops when the amber was still soft 200,000 years ago. Some pieces in which insects had been trapped so many years ago still show these insects in perfect preservation, so that we can almost recognize our familiar house fly and mosquito. When we see these specimens, and realize that as far back as history goes, amber was prized as a jewel, we look upon this beautiful yellow substance in a new light, and regard our amber holder more highly than ever.

The exhibit also shows the two simple tests to prove real amber and will make the test for anyone who wants it right at the show.

Other exhibits which attracted the crowds were the "Lucky Strike" cigarette manufacturing exhibit, American Machine and Foundry Company exhibit of various machines for the cigar and cigarette manufacturer, and the Universal Tobacco Machine Company, which had on display their Universal Model L scrap bunch machine, Universal Model M stripping and booking machine, Universal Model J leaf counter, and the Universal Model W butt cutter.

The most popular features were the six-foot cigars of H. Duys Company, and the box of miniature cigars loaned by Charles Schavrien, of New York. This is a box of fifty cigars, about one-half inch long each and the fifty are in a regular cigar box but one and one-half inches square. They were made by the Waldorf Cigar Company and comprise but one of many novelties owned by Mr. Schavrien.

Plans are being perfected for individual and team cigar making contests for next year's exposition, in which medals will be given to the manufacturers entering operators and winning operators will receive cash prizes.

The next year's exposition will be held the week of January 24th to 29th, 1927, in the New Madison Square Garden, Eighth Avenue and Forty-ninth Street.

CHARLES MOEHL PASSES AWAY

Charles Moehl, well-known leaf tobacco broker, of 172 Front Street, New York City, passed away on Saturday, January 16th, following an attack of bronchial pneumonia.

Mr. Moehl was born in Brussels, Belgium, and came to this country when he was thirty years of age and engaged in the cigar manufacturing industry, and a few years later entered into a partnership for the purpose of selling leaf tobacco. When the partnership was dissolved, Mr. Moehl continued in the leaf tobacco business as a broker, and was highly esteemed and well liked by all who knew him.

Funeral services were held on Tuesday from his late residence in New York City. He was nearly eighty years of age.

TOBACCO PRODUCTION UP; PRICES LOWER

Increased production of new belt flue cured tobacco in 1925 over 1924, decreases in burley and most of the dark fired types, and decreased average price per pound to farmers in all except a few types, are reported by the United States Department of Agriculture.

Excellent yields in the new belt district of the Carolinas, Georgia and Florida, where last year there was a short crop, more than offset low yields in the old belt comprising parts of North Carolina and Virginia, the department says.

Production of all bright flue cured tobacco in both old and new belts is estimated at approximately 552,585,000 pounds compared with 436,801,000 pounds in 1924. The increase of new belt flue cured tobacco alone amounted to 120,000,000 pounds. Production in both belts was exceeded only in 1920 when 631,000,000 pounds was produced, and in 1923 when production reached 493,000,000 pounds.

A decrease of only 1.4 cents per pound on the average is reported for flue cured tobacco by the department, which reports an active demand for this type of tobacco for export and the manufacture of cigarettes. Georgia growers, however, received only 14.4 cents per pound on the average, compared with 21.7 cents the preceding year, due largely to a crop of lower quality.

Burley production last year is estimated by the department at 271,000,000 pounds, compared with 299,000,000 pounds in 1924. Average price per pound, according to early indications, will be about twenty-one cents compared with 21.3 cents for the 1924 crop, the department says. Increased consumption of cigarettes together with decreased production of burley tobacco may combine to bolster prices of this type.

The dark fired types of tobacco in general decreased in both production and price compared with 1924. Increased production of similar tobacco in central and southern Europe has resulted in a smaller export demand for American dark fired tobacco.

Production of cigar types of tobacco increased 20,500,000 pounds over 1924, the department says. The increase was mainly in the Miami Valley of Ohio and Indiana, and in Wisconsin—sections which suffered heavy crop damage in 1924, with resulting low yields and prices.

The average price per pound to Wisconsin growers for the 1925 crop is estimated at sixteen cents, compared with nine cents in 1924. This meant a value per acre of $137.50 compared with $84.61 in 1924. The value per acre in Ohio is estimated at $160 for 1925, against $80 the preceding year. The New England crop, on the other hand, is bringing only 18.3 cents per pound on the average, compared with thirty-one cents in 1924, representing a decrease in value per acre from $422.50 in 1924 to $258.78 in 1925.

Value per acre in the Old Belt flue cured area is placed at $104.26 for 1925, compared with $128.61 in 1924; in the western dark fired area of Kentucky and Tennessee, $71.24, compared with $77.74, and in the Clarksville and Hopkinsville district, $110.02, compared with $124.48. The average value per acre for all dark fired territory dropped from $113.70 in 1924, to $102.71 in 1925, the decline in the burley district was from $183.45 to $166.51, and for all air cured tobacco types combined there was a decrease of $16.69 in value per acre.

EDITORIAL COMMENT

THE proposed relief with regard to cigar taxes seems to have given encouragement to the cigar manufacturing industry as well as its allied branches, and it is apparent that a number of larger manufacturers, as well as smaller ones, are planning an extraordinary effort to restore to the cigar its former prestige among the smokers of the nation.

This tax reduction is going to give the cigar manufacturing industry quite a little money to play with, possibly as much as $20,000,000. Now, most of the major concerns have kept right on going despite the high cost of manufacture and the burden of high taxes, so it is fair to assume that whatever the proportionate share may be for each manufacturer, this reduction in taxes is going to give each of them an opportunity to employ their tax savings in some profitable manner tending to resusitate the cigar business. Putting it in bank won't help, and giving it to the jobber and retailer isn't going to change the attitude or interest of the smoker. The man who is going to wield the determining influence in this attempted revival, is the smoker.

The proposed reduction in taxes will not amount to enough in fractions of a cent to pass on to the smoker. Therefore some method must be devised to encourage him in the belief that he is getting it in some other form. And the only form that makes an appeal with us is to find that we are getting a better cigar in 1926 than we did in 1925, for the same money.

For ourselves we are pretty well sold on the panetela size and small perfectos. We never could see these baseball bat sizes which have been having a heavy sale with a certain class of smoker for a number of years. Usually a fourth to a third is wasted and the desire to smoke temporarily deadened.

We never see one of these young cannons standing out at an angle from a smoker's mouth on the street or in a hotel lobby, but there instantly comes back to us a picture of a scene to which we were a horrified witness, and an accessory, in the city's most exclusive restaurant of years ago.

It was late in the afternoon in the fall of 1911 when a caller dropped into the office and announced that he was an aviator with a business proposition for us. It was dark when we suggested going to dinner. The restaurant was well filled with men and women in evening dress, dining before the theatre or opera. The aviator ordered half a broiled chicken. When the food came he looked about for an instant, then grabbed the dish and quickly tilted the entire contents on his plate. There was another moment of hesitation, and then to our horror he grabbed the whole half chicken and began to attack it in much the same manner as we take an ear of corn and eat it in the privacy of the home circle. We learned afterward that before he became an aviator he had been a bartender in Green Bay, Wis.

Now, there are several excellent brands in Class C that are rapidly growing in popularity with their panetela size, and this also applies to some Class A brands. Part of the success of the cigarette is due to the fact that it is an economic smoke. There is not the same pang of regret at throwing away half a cigarette, upon entering a place where smoking is forbidden, that there is in casting aside a half-smoked cigar.

It seems to us that the winning back of old cigar smokers, and the creation of new ones, is dependent to some degree on marketing cigars that will compete on some points at least with the cigarette. You would hardly try to sell a State police commission locomotives as a competitor of motorcycles.

Again, there is no question but what price cuts a figure with every smoker. And this involves the question of the quality of the cigar. If the cigar does not gratify the smoker's taste, he will not duplicate even if you sell them at a cent apiece.

Pierce-Arrows and Rolls-Royces are beautiful automobiles that give the utmost in comfort and equipment, but the Fords made the automobile popular because they sell at a price within the pocketbook of the greatest number of people.

If we are able to recognize a fact when we see one, then the revival of the cigar business is dependent on giving the smoker cigars of a quality that will gratify his taste and sold at a price to put them within the reach of the largest class of potential smokers.

Such plans as have come to our ears indicate that a number of highly responsible concerns are going to put forth exceptional efforts to make 1926 a big cigar year, with particular emphasis on the five-cent cigar.

One thing that will help in the wider distribution of the five-cent cigar will be to get away as much as possible from the one-tenth packing (100 to a box). The one-twentieth (50 to a box) is much more desirable as it means that the cigars will reach the smoker in better condition for one thing, and it is more likely to encourage purchases by the box. However, the ideal packing in our opinion is the one-fortieth (25 to a box). This is the quantity that will make the biggest appeal to the biggest class of possible box purchasers. Certainly it increases the package cost per thousand cigars, but what if it does? The Liggett one-cent sales are the nearest we have ever come to getting two articles for the price of one. And if the smoker understands this he is not going to quibble over a few extra cents on a box of twenty-five cigars. And on the other hand, if necessary, here is a spot in which to drop some of the tax reduction in an investment to help increase cigar sales, and incidentally the profits, for up to a certain point increased volume means increased profits.

An opportunity is presented also, to spend some money in advertising. Don't forget that the cigarette manufacturers have been mighty liberal advertisers, and they started long before the cigarette industry looked as rosy as it does today. They sold the smoker with it, and they sold the jobber and retailer, and all three must be sold if you expect the brand treated with enthusiasm.

1926 has the makings of a good cigar year, but the industry won't get any more out of it than any other year, unless they put more into it.

CONGRESS CIGAR COMPANY REORGANIZES

Following an announcement that Goldman, Sachs & Company, well-known bankers, of New York City, had purchased a block of 70,000 shares of the Congress Cigar Company, it was learned that a charter had recently been issued in Wilmington, Delaware, to the Congress Cigar Company, with authorized capitalization of $14,000,000, and on Tuesday last, Goldman, Sachs & Company announced that subscription books for the offering of the 70,000 shares had been closed.

It is understood that the stock was offered at about $40 per share and that the company expects to pay an annual dividend of $3 per share, beginning July 1st.

The founder of the Congress Cigar Company started at the cigarmaker's bench in Chicago in the early 90's, but as conditions were not satisfactory in Chicago, he eventually moved to Philadelphia, where by hard work and keeping in mind that the public appreciates quality, he has brought the production of "La Palina" cigars up to approximately 250,000,000 a year, or nearly a million a day.

The company operates at the present time seven factories, and the building at Third and Spruce Streets, this city, houses one of the most modern cigar factories in the country today.

The announcement that all United Cigar Stores will handle "La Palina" cigars will no doubt mean that the production this year will show a material increase over 1925.

In a recent interview, William Paley, vice-president of the company, gave a large share of the credit of the increasing popularity of their brand to the unique advertising campaign which was inaugurated about a year ago.

GOVERNMENT SEEKS TO REOPEN CASE AGAINST PHILADELPHIA WHOLESALERS

On last Thursday, the United States Government sought permission from the Supreme Court to review the recent decision of the Circuit Court of Appeals at Philadelphia, in which the American Tobacco Company was excused from obeying the order issued by the Federal Trade Commission some time ago relating to the tobacco business in this district.

The trade commission, after an investigation, held that the Wholesale Tobacco and Cigar Dealers Association of Philadelphia had entered into a conspiracy to fix prices at which they would sell tobacco and its products in the Philadelphia District. The commission charged that the American Tobacco Company was aiding and abetting in enforcement of prices fixed by wholesalers.

According to the Government's petition, the wholesalers agreed to comply with the commission's order, but the American Tobacco Company took the controversy into the Circuit Court of Appeals, where the order for the commission was set aside.

From that decision, the Government would have the Supreme Court grant it an appeal and review.

BELL CIGAR STORES IN DIFFICULTIES

Samuel Bellmore and Irving Bellmore, trading as the Bell Cigar Stores, at 12 South Fifteenth Street and 8 North Ninth Street, have filed a voluntary petition in bankruptcy before Judge Dickinson. Liabilities are listed at $13,155, and assets at $7506. John M. Hill has been appointed referee.

EISENLOHR STOCK ADMITTED TO NEW YORK EXCHANGE

It was announced on Thursday of last week that $2,254,300 of 7 per cent. cumulative preferred stock and $6,000,000 of common stock of $25 par value, of Otto Eisenlohr and Bros., Inc., had been admitted to trading on the New York stock exchange, and the following day the stock made an advance of over a point on the curb market of that city.

In connection with the listing, an earnings report for the thirty-nine weeks, ending October 3d, was issued showing gross profits from manufacturing of $1,125,524. The net income before Federal taxes was $293,498.

According to a statement given out by S. T. Gilbert, president of the Eisenlohr concern, in New York Saturday, the year 1926 will witness the development of the most extensive production program in the history of the organization.

Inventory adjustments were made last year on their raw materials and obsolete equipment was written off so that this year may be expected to show an excellent profit. While the annual report for 1925 was still in the hands of the auditors, it was estimated that the net income after all taxes, depreciation, etc., for the full year would be $369,000, which figure is after $92,000 of charges against inventory and for advertising during the last thirty days of 1925.

PENNSYLVANIA TOBACCO BRINGS THIRTEEN CENTS

Buying of leaf tobacco continued in the Lancaster County district throughout the past week at prices of twelve and thirteen cents. The General Cigar Company and Bayuk Cigars, Incorporated, were the leaders in the volume of tobacco bought.

There were rumors of prices as low as ten cents, but it is understood that farmers are very reluctant to part with their crop at such a price, as it costs more than that to produce a pound of tobacco.

Tobacco has been the money crop in Lancaster County for nearly a century and the prices obtained for the 1925 crop will have a large bearing on the future of the industry, it is thought, as there was considerable money lost on the 1924 crop on account of the low prices received for it. Lancaster County produces about seven-eights of all the tobacco grown in the State of Pennsylvania.

Considerable low grade tobacco was purchased in Lancaster County during the past week to be used in the manufacture of cigars for the natives of Porto Rico, to be sold at two cents.

MILLSCO MOVES TO LARGER QUARTERS

On February 1st, the Millsco Agency, Export Advertising and Merchandising Counsel, will be established in new and larger quarters at No. 1 Park Avenue, New York City. They were formerly located at 381 Fourth Avenue. The change was made necessary by the pressing need for more office room to keep pace with their largely increased business.

The Millsco Agency began directing export advertising in 1920 with but one account, and directing that one in only a few countries. They are today not only directing that account in a large majority of the commercial countries of the world, but they are also directing twenty-two other advertising accounts of a national scope.

The marvelous growth of this Agency is attributed to the careful and conscientious service which they render their various clients.

The

Model L Universal Scrap Bunching Machine

$850

Complete

F.O.B. Newark, N.J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 400 to 450 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

5c Cigars

now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar

LIGGETT & MYERS DIVIDEND

At a meeting of the Board of Directors of the Liggett & Myers Tobacco Company, held last week, an extra cash dividend of one dollar a share was declared on the common stock and a dividend of 10 per cent., payable in class "B" common stock, in addition to the regular quarterly dividend.

Net income for the year 1925 was reported as $15,289,652 after taxes and other charges, as compared with $11,969,829 for the previous year.

VIVAUDOU EARNS $447,219

Report of Vivaudou, Incorporated, for the eleven months, ending November 30, 1925, shows net profit of $447,219 after depreciation and other charges, which is equal to $1.40 a share on the 340,000 shares outstanding, of $10 par value stock.

This concern, manufacturers of perfumes, etc., is controlled by D. A. Schulte, president of Schulte Retail Stores, Incorporated.

AMERICAN TO ADVERTISE "KELLY" CIGAR

The American Cigar Company is contemplating a newspaper campaign on its "Kelly Boquet Cigar" throughout the South and Southwest. The advertising of this brand will be directed by the New York office of Dorrance, Sullivan & Company, who also handle the advertising of George W. Childs Cigars for the American Cigar Company.

NO CHANGE IN GENERAL DIVIDEND

It is reported that the directors of the General Cigar Company plan to pay annual dividend of $4 on the new issue of no par common stock, which is to be exchanged for the present common, $100 par, on a basis of two for one. As the present rate of dividend is $8, this will mean no change in the return on this stock.

UNITED PROFIT SHARING EARNS 100 PER CENT.

Preliminary reports of the United Profit Sharing Corporation indicate that earnings for the year 1925, after Federal taxes and allowance for preferred dividend, will be approximately 100 per cent. on the 204,000 shares of $2 common stock.

SCHULTE TO INCREASE COMMON SHARES

Stockholders of the Schulte Retail Stores at a meeting held last Monday voted to increase the number of authorized shares of common stock to 1,250,000 instead of 500,000 shares.

THE UNACCEPTED ORDER

By M. L. Hayward

If a tobacco dealer gives an order to a travelling salesman, and it is specified on the order blank that it is not to be binding until accepted by the wholesaler, then, of course, this clause governs, and the tobacco dealer has no recourse if the wholesaler rejects the order.

Suppose, however, that the wholesaler neither accepts nor rejects the order, the tobacco dealer waits for more than a reasonable time, and demands the tobacco.

"Your delay for an unreasonable time is the same as an acceptance on my order," the tobacco dealer contends.

"No—you have no claim until I've accepted the order, and there's never been a direct acceptance," the wholesaler retorted.

The law on this point is not clear, but the Tennessee Supreme Court in a case reported in 214 Southwestern Reporter 917, has ruled in the tobacco man's favor.

"It is undoubtedly true that an offer to buy or sell is not binding until its acceptance is communicated to the other party. The acceptance, however, of such an offer, may be communicated by the other party either by a formal acceptance, or acts amounting to an acceptance. Delay in communicating action as to the acceptance may amount to an acceptance itself. When the subject of a contract, either in its nature or by virtue of conditions of the market, will become unmarketable by delay, delay in notifying the other party of his decision will amount to an acceptance by the offerer. Otherwise, the offerer could place his goods upon the market, and solicit orders, and yet hold the other party to the contract, while he reserves time to himself to see if the contract will be profitable," is a quotation from the actual words of the Court.

MAINARDY JOINS LESAN ADVERTISING AGENCY

George E. Mainardy, for many years advertising manager for the American Tobacco Company, has joined the H. E. Lesan Advertising Agency, of 440 Fourth Avenue, New York City. Mr. Mainardy has a wonderful experience in directing advertising in the tobacco industry and he is prepared to accept accounts from cigar, cigarette or tobacco companies who are desirous of increasing their output through advertising, whether it be of a local or national nature.

Get Business by Mail

60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.

Write for your FREE copy.

R. POLK & CO.
Detroit, Mich.
848 Polk Directory Bldg.
Branches in principal Cities of U. S.

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

Another of the Camel cigarette series now running nationally in the magazines

When it's a perfect winter day—and you've just returned from a tramp in the crisp country air—when you come in and find the crackling fire awaiting you —have a Camel!

WHEN winter's late afternoon sun is slanting his rays across the fields. And you've just returned with your dogs from a ramble over the hills. When you come inside and the friendly fire burns bright to cheer and welcome you —*have a Camel!*

For however far you may wander, no other smoke-friend brings back so much cheer and comfort to your fireside as Camel. No other cigarette in the world is welcomed in so many homes. Camels are so skilfully blended that they never hurt or tire the taste, or leave a cigaretty aftertaste, no matter how fondly you smoke them. In the words of experienced smokers—no other cigarette made, regardless of price, contains choicer tobaccos than those rolled into Camels.

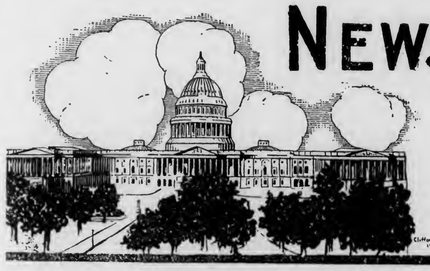
So, on this crisp and inviting day, as you start your favorite stroll along the sun-lit hills or by the winding stream—*have a Camel!* As you stand on the highest point of land and drink in the thrilling view around you, as you return and come in to the welcome of your sparkling fire, joyfully lift the match and know the most mellow fragrance that ever came from a cigarette.

Have a Camel!

Into the making of this one cigarette goes all of the ability of the world's largest organization of expert tobacco men. Nothing is too good for Camels. The choicest Turkish and Domestic tobaccos. The most skilful blenders. The most scientific package. No other cigarette made is like Camels. No finer cigarette can be made. Camels are the overwhelming choice of experienced smokers.

Our highest wish, if you do not yet know and enjoy Camel quality, is that you may try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Senate Refuses to Exempt Sales of Unmanufactured Leaf From Tax

THE Senate Finance Committee refused to accept the House proposal to exempt from tax sales of unmanufactured leaf tobacco by growers or co-operative associations to the consumer, study of the revenue bill as introduced in the Senate shows, and also eliminated the provision for a tax of eight cents per pound on such tobacco sold to the consumer by other than the grower or an association.

The Senate committee also made a change in the requirements for package sizes, which now are set at various sizes up to four ounces and then at five, six, seven, eight, ten, twelve, fourteen and sixteen ounces, so that, after four ounces there need only be a difference of one ounce between sizes.

As reported before, the Senate commission reduced the House rates on the cheaper classes of cigars. The cigar rates, as now fixed and as provided by the House and in the Senate bill, are as follows:

Class	*Present Law*	*House Bill*	*Senate Bill*
		per thousand	
Little cigars	$1.50	.75	.75
A	4.00	2.50	2.00
B	6.00	4.50	3.00
C	9.00	7.00	5.00
D	12.00	10.50	10.50
E	15.00	13.50	13.50

Insurance Payments on Use and Occupancy Policies Taxable

Payments received by members of the tobacco industry from insurance companies on use-and-occupancy policies as a result of the stoppage of business due to fire would be subject to taxation in the year in which received under a decision just rendered by the United States Board of Tax Appeals.

In a case just decided the board refused to accept the taxpayer's contention that such payments constituted a replacement of a property right, the right to earn income, and thus in effect were a return of capital. Furthermore, the taxpayer asserted, proceeds from life insurance policies have been held by the courts to be non-taxable, and the precedent should be followed in dealing with all insurance policies.

"It may be seriously doubted," the board stated in its decision, "in any event whether the proceeds of use-and-occupancy insurance would be subject to the same considerations as those applicable to life insurance. The insurance is expressly stated in the policy to be against the loss of net profits on business prevented. Such profits, had they not been lost, unquestionably would have been gross income, and there is no reason why an amount received in substitution for net profits should be any more excluded from tax than if received directly in the conduct of the business. But the taxpayer presents the argument that the right to earn profits is a property right and that the insurance proceeds were only the pecuniary conversion of this property right, which, like other property, is not taxable except as it comes in from capital or labor or both combined. The argument is too attenuated to merit lengthy discussion. All that is responsible for earnings, such, for example, as the hand and brain of many, is not capital under the statute."

The board has also held that where separate insurance policies are carried on buildings and on machinery, it is not necessary that the proceeds be treated as a unit. In the case in question, the proceeds from the insurance on buildings destroyed by fire was less than their value, and the taxpayer suffered a loss; but on the machinery it was greater, and the taxpayer exhibited a gain. The Commissioner of Internal Revenue ruled that the proceeds from all policies should be treated as a unit, but the board held that the proceeds from the policies might be reported separately.

Instalment Sales Cause Lengthy Discussion

The need for clarification of those sections of the revenue law dealing with income from instalment sales is discussed by the Senate Finance Committee at length in the report submitted to the Senate on the pending tax measure.

Past revenue measures have never specifically dealt with instalment sales, which have become an important method of transacting general business only within the past few years, and it has been necessary for the Treasury Department to deal with the question, resulting in the adoption of regulations providing that all dealers in personal property sold on the instalment plan, whether or not the title remains in the vendor until payment is completed, may return as income that proportion of the total cash collections received in the taxable year from instalment sales which the annual gross profits on the total sales made during such year bear to the gross contract prices of all such sales.

However, it is pointed out, recent decisions of the Board of Tax Appeals have held that similar regulations under acts prior to the law of 1924 were invalid and that the Commissioner of Internal Revenue under the law could authorize no basis other than the cash receipts and disbursements basis or the accrual basis, neither of which properly represented instalment transactions. The committee, accordingly, in order to meet the situation resulting from these decisions, placed the principles of the commissioner's regulations in the law and thereby validate the regulations for all periods after January 1, 1925.

(*Continued on Page 14*)

Good Tobacco GROWS IN THE Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE.

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

No. 1780 is a mighty snappy number that is going big everywhere.

No. 1447 is one of our famous Rustics that are now so tremendously popular.

"It's a W D C"

WD C TRADE MARK

The Sweetest Pipe in the World

WHEN you display an assortment of Milano Pipes in your window or on your counter, you display sound business judgment. There is a demand—real demand—for this excellent, nationally-advertised, and "Insured" pipe -- and there is real profit in handling it.

26 shapes in smooth finish at $3.50 up—the best selling styles in Rustic finish at $4.00 and up.

Order Milano from your jobber—display it, talk about it, *boost* it—read the results in your cash register. Write your jobber or

WM. DEMUTH & CO.
World's Largest Manufacturers of Fine Pipes
230 FIFTH AVENUE. NEW YORK

MILANO

"The Insured Pipe"

News from Congress

(*Continued From Page 12*)

Corporations to be Relieved of Filing Capital Stock Tax Reports

Many inquiries are being received in Washington from business men desiring to learn, without wading through the vast volume of newspaper articles on the subject, just how they will be affected by the changes made in the revenue revision act by the Senate Finance Committee.

The outstanding features incorporated in the bill by the committee wherein they differ from the House of Representatives are those sections of the measure dealing with the surtaxes, inheritance and gift taxes, corporation income tax and the capital stock assessment, and repeal of certain of the stamp taxes. Viewed from the standpoint of the tobacco industry these features may be described as follows:

Corporations are to be relieved of the necessity of making returns of capital stock through the repeal of the capital stock tax. Inasmuch as the preparation of the return which corporations are compelled to file each year under this provision has been a very troublesome proposition, they will save money through being relieved in many cases of the necessity of hiring the services of experts to make the returns.

The corporations will not, however, save the $93,000,000 which it is estimated this tax will return during the next fiscal year, since, to offset this loss of revenue, the committee proposes to increase the present 12½ per cent. rate upon the income of corporations to 13½ per cent., and from this the same revenue will be raised as would be the case under the operation of both the capital stock and the corporate income taxes.

Readjustments have been made in the surtax brackets covering incomes between $24,000 and $100,000, so that under the bill as reported by the Finance Committee the average tax reduction is 18 per cent.

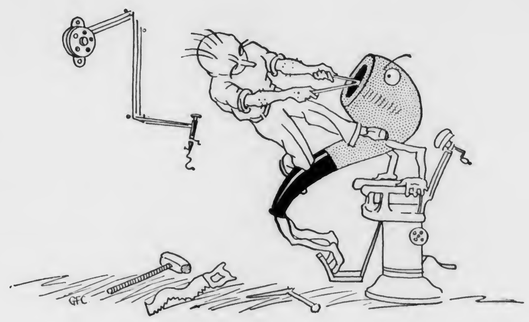
The Senate agrees with the House that the publicity provisions permitting publication of amounts of tax paid by individuals should be repealed. At the same time, a congressional committee will be formed to watch over the administration of the law by the Treasury Department with a view to taking action to check frauds that may be perpetrated or losses sustained through loopholes in the law.

Individuals are to be relieved from the stamp taxes upon bonds or other evidences of indebtedness, but these levies will still be continued in the case of corporations. The taxes on customs and warehouse entries and withdrawals are to be repealed. The committee also favors the repeal of the inheritance and gift taxes.

Law Proposed to Repeal Pullman Surcharge

That the Pullman surcharges continue to be a cause of dissatisfaction to business men is indicated by the fact that measures calling for their repeal are beginning to make their appearance in Congress.

Under the terms of a bill introduced by Representative Doyle, of Illinois, the first to be submitted to the House, the interstate commerce act would be amended so as to prohibit railroads from collecting discriminatory fares from passengers traveling in parlor or sleeping cars.



Don't go after that bite "hammer and tongs"

Don't jump on your poor suffering pipe and yank his head off 'cause he bites your tongue half in two ... The old boy's just showing his wisdom teeth—wise-cracking about your rank tobacco ... But try this treatment: Drill the cavity out and put in Wellman's 1870 filling [that's Granger Rough Cut]...This operation 'll be 100 per cent successful and never again will your old pipe pull any more of that "biting sarcasm."

Wellman's Method removes all harshness and bite

Wellman's famous old 1870 mellowing method not only takes all trace of bitterness and bite out of tobacco, but brings it to a mild, spicy richness. There's no other method like it, nor any other tobacco like Granger.

Packed in heavy foil instead of tins—*hence* 10¢

LIGGETT & MYERS TOBACCO CO.

COLWELL MACHINES FORGING AHEAD

Colwell Long Filler Bunch Machines are being installed in many cigar factories throughout the country and are meeting with approval wherever installed.

In a letter mailed to cigar manufacturers explaining the good points of this machine, the following are set forth:

First.—Production on these machines is from 3000 to 4000 per day and your saving on labor from $4 to $6.50 per 1000.

Second.—These machines are operated by two operators called a feeder and a bunch catcher and can be unskilled labor because they can learn in about one-half a day's time.

Third.—Your bunches will be free smoking, as it is impossible for the machine to make chokers. They are uniform in size and shape and are better bunches in every way than the average work from any ten hand workers. Your saving on binders is considerable, as these machines have a suction rolling bed and use a single binder. Furthermore, the bunches are clean and sanitary.

Fourth.—No machinist is required to run or keep these machines in running order.

Fifth.—These machines are sold to you, not rented, and there are no royalty charges connected with them.

Sixth.—The filler is broken for the bunch on the same principle as it is broken by hand. No scraps are made and no paste required on binders.

Seventh.—The filler is blended on the table of the machine which assures you a uniform blend. You may use booked or unbooked filler but booked filler is preferred for speed reasons.

Eighth.—These bunches may be hand rolled or rolled on rolling machines or suction tables.

Ninth.—Can be changed to make any size or shape in about fifteen minutes' time.

Tenth.—Cost of operation is at a minimum. Machines are equipped with individual motor drive and suction that can be operated from any electric socket and consumes but little current.

The offices of the Colwell Cigar Machine Company are in Providence, R. I., and their sales representative, H. L. Bush, is at present in Tampa, and it is suggested in the letter that inquiries be addressed either to the home office or to Mr. Bush.

WOE UNTO THE STORE THAT DISPLAYS POCKET FLASKS

The Burlington County, N. J., W. C. T. U. has just adopted a resolution at its last meeting urging its membership to refrain from patronizing any store that sells or displays pocket whisky flasks, and also petitioning Boards of Education throughout the county not to employ any school teachers who smoke.

The resolution is as follows:

"Whereas, Prohibition is the fundamental law of the land and the sale of liquor has been outlawed,

"Be it resolved, that as a county organization we urge our membership to refrain from patronizing places of business that display and sell pocket flasks.

"Whereas, the W. C. T. U. has always maintained a department of anti-narcotics, which includes education regarding the evil effects of tobacco,

"Therefore, be it resolved, that every union in Burlington County petition Boards of Education not to employ teachers who smoke."

The petition is signed by Mrs. Caroline Engle Blair, County President, of Mount Holly.

DECEMBER PRODUCTION AGAIN SHOWS LOSS

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of December, 1925, and are issued by the bureau. (Figures for December, 1925, are subject to revision until published in the annual report):

Products		*December 1924*	*December 1925*
Cigars (large):			
Class A	No.	191,230,350	185,028,602
Class B	No.	89,413,207	67,423,158
Class C	No.	212,008,623	204,579,582
Class D	No.	13,992,257	11,997,744
Class E	No.	4,632,136	4,307,131
Total	No.	511,276,573	473,336,217
Cigars (small)	No.	32,041,633	27,967,600
Cigarettes (large)	No.	1,256,804	1,580,683
Cigarettes (small)	No.	5,441,526,203	6,248,920,430
Snuff, manufactured	lbs.	2,961,117	2,929,813
Tobacco, manufactured	lbs.	25,910,108	25,727,631

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in enclosed supplemental statement.

SUPPLEMENTAL STATEMENT

Tax-paid products from Porto Rico for the month of December:

Products		*December 1924*	*December 1925*
Cigars (large):			
Class A	No.	9,397,450	12,809,375
Class B	No.	1,650,375	1,020,350
Class C	No.	4,467,350	5,545,680
Class D	No.	14,575	11,450
Class E	No.	.....	200
Total	No.	15,529,750	19,387,055
Cigars (small)	No.	80	995,200
Cigarettes (large)	No.	500,000	302,000
Cigarettes (small)	No.	320	42,000

Tax-paid products from the Philippine Islands for the month of December:

Products		*December 1924*	*December 1925*
Cigars (large):			
Class A	No.	13,990,300	19,057,615
Class B	No.	287,300	202,150
Class C	No.	101,912	49,581
Class D	No.	85	3,780
Class E	No.	325	600
Total	No.	14,379,922	19,313,726
Cigarettes (small)	No.	6,450	8,560
Tobacco, manufactured	lbs.	3	48

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

CONSOLIDATED DIVIDEND

Directors of the Consolidated Cigar Corporation, at a meeting held last week, voted the regular quarterly dividend of $1.75 on the preferred stock.

The BULL'S EYE

Published every Now and Then

Proprietor M[illegible]S *Circulation Mgr.* W. ROGERS *Editor* WILL ROGERS

Another "Bull" Durham advertisement by Will Rogers, Ziegfeld Follies and screen star, and leading American humorist. More coming. Watch for them.

THE Government is having a terrible time chasing the Rum Ships away from the Ocean. They have chased them all inshore now. There is not a one of them on the Ocean. You see, these ships used to stay out there twelve miles from shore and wait for somebody to come out and buy it. But now, since the Treasury Department has run them ashore, they sell it right from the dock here. It's funny these boats had never thought of that before. I'll bet that America can remind more Nations of things they would never remember themselves. It is a good thing they turned Prohibition enforcement over to the Treasury Department, for they are the only ones that could have afforded to enforce it. Prohibition has cost us more than the War, and the difference is that *we did get the War*. They will never prohibit "BULL" DURHAM, because the Prohibitionists and the Anti-Prohibitionists all use it. You can't prohibit a national necessity.

Will Rogers

P. S. Let's see some of your professional Ad Writers make an assertion any stronger than that.

P. P. S. There will be another piece in this paper soon. Watch for it.

MORE of EVERYTHING FOR a lot LESS money. THAT'S the not OF this 'BULL' Durham PROPOSITION. MORE flavor— MORE enjoyment AND a lot MORE money LEFT in the BANKROLL AT the end of A week's SMOKING

Guaranteed by
The American Tobacco Co.
INCORPORATED
111 Fifth Avenue, New York City

BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE
Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."
Loudon Mfg. Co. Grand Rapids, Mich.

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW MILLS — PAPER PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. 4270 LEXINGTON ESTABLISHED 1875.
657-641 EAST 17 1ST ST. NEW YORK.

CIGAR BOXES

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

SUPPLIES

PAPER BAGS.
Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.
Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.
THE WESTERN PAPER GOODS CO.,
Third and Lock Streets, Cincinnati, Ohio.

CIGAR BOXES

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

BARON WORTHY:—2,01:—44,456. For all tobacco products. January 6, 1926. E. M. Grumbine, Hanover, Pa.

ZOMBRO DILLON, 2.04¾:44,457. For all tobacco products. January 6, 1926. E. M. Grumbine, Hanover, Pa.

EMEK:—44,458. For cigarettes. January 9, 1926. Palestine Tobacco Corp., Brooklyn, N. Y.

MARKET BASKET:—44,459. For all tobacco products. January 14, 1926. F. X. Smith's Sons Co., McSherrystown, Pa.

DR. PLUMB:—44,460. For pipes and smokers' articles. January 15, 1926. A. Oppenheimer & Co., Inc., New York, N. Y.

TUDOR HALL:—44,465. For cigars, cigarettes and tobacco. December 21, 1925. E. Popper & Co., Inc., New York, N. Y.

MENELAS:—44,466. For cigarettes and tobacco. December 12, 1925. Special Tobacco Co., Inc., Hillsdale, N. J.

PALLADION:—44,467. For cigarettes and tobacco. December 12, 1925. Special Tobacco Co., Inc., Hillsdale, N. J.

FLORANADA:—44,468. For all tobacco products. January 22, 1926. American Litho. Co., New York, N. Y.

OSSABAW:—44,469. For cigars. January 18, 1926. T. O. Lloyd, Savannah, Ga.

EL ATTONA:—43,851. For cigars. Registered July 15, 1924, by Pasbach-Voice Litho. Co., Inc., Brooklyn, N. Y. Transferred to Consolidated Litho. Corp., New York, N. Y., and re-transferred to Hothorn-Litzrodt Corp., New York, N. Y., January 18, 1926.

JULIAN ELTINGE:—24,461 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered September 25, 1909, by Wm. Steiner Sons & Co., New York, N. Y. Transferred to C. S. Gable, York, Pa., and re-transferred to Wertheimer Bros., Baltimore, Md., January 2, 1926.

RIO VISTA:—11,073 (Tobacco Leaf Publishing Co.). For cigars. Registered November 15, 1895. Gershel & Frankfort, New York, N. Y. Through mesne transfers acquired by C. B. Perkins, Boston, Mass., and re-transferred to M. F. Minden Co., Inc., New York, N. Y., April 24, 1923.

NAVIGATOR:—7250 (Trade-Mark Record). Registered October 15, 1890, by George Schlegel, New York, N. Y. Transferred to S. W. Trost, Cincinnati, Ohio, and re-transferred by Sam'l W. Trost Co., Cincinnati, Ohio, to Hachen-Rothert Cigar Co., Cincinnati, Ohio, January 22, 1926.

DON ALBERTO:—16,251 (U. S. Patent Office). For cigars. Registered March 19, 1912, by Wm. E. Riggs, Hastings, Neb. Through mesne transfers acquired by Wiedmann-St. Louis Cigar Box Co., St. Louis, Mo., and re-transferred to C. E. Bair & Sons, Harrisburg, Pa., January 22, 1926.

FLOR DE WARREN:—44,471. For cigars. Registered January 25, 1926, by Wertheimer Bros., Baltimore, Md. (This certificate is issued upon presentation made to us that the trade-mark or tradename specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant on October 21, 1925, by a transfer from C. S. Gable, York, Pa., who claims to have used same for the past 18 or 20 years.)

TRANSFERS

LUCIUS:—24,552 (Trade-Mark Record). For cigars. Registered May 4, 1901, by Geo. Schlegel, New York, N. Y. Transferred to Ryan & Raphael Cigar Co., Chicago, Ill., and re-transferred to Charles Slater, Chicago, Ill., January 4, 1926.

ENOLA:—5716 (Tobacco Leaf). For cigars. Registered April 2, 1891, by Ed. Aschermann & Co., Milwaukee, Wis. Through mesne transfers acquired by Enola Cigar Co., Milwaukee, Wis., and re-transferred to Mi Lola Cigar Co., Milwaukee, Wis., January 13, 1926.

BURLEY TOBACCO CROP SHOWS DECREASE

Production of Burley tobacco in the United States during 1925 shows a substantial decrease over the 1924 production, according to an announcement by the Department of Agriculture. The 1925 production figure is 271,000,000 pounds as compared with 299,000,000 pounds for the year 1924.

Average price per pound, according to early indications, will be about 21 cents compared with 21.3 cents for the 1924 crop, the department says. Increased consumption of cigarettes, together with decreased production of burley tobacco, may combine to bolster prices of this type.

GOODFELLOW TO ADVERTISE CIGARETTE

C. C. Goodfellow, New York manufacturer of Turkish cigarettes, is contemplating an advertising campaign on his brands and has placed his account with Louis H. Frohman Advertising Agency, of New York City.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

OSCAR PASBACH, PRES. J. A. VOICE, SECY. & GEN'L MANAGER
PASBACH-VOICE
LITHOGRAPHING CO. INC.
ART LITHOGRAPHERS
GRAND STREET AND MORGAN AVENUE
BROOKLYN, N. Y.
CIGAR LABELS - CIGAR BANDS

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

SINCE 1870
CIGAR BANDS CIGAR LABELS
SPECIAL PROCESS
WM. STEINER SONS & CO.
257-265 W. 17th St. - New York City
Sole Distributors for New Model Cigar Banding Machine for Ungummed Bands

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Notice White Owl smokers—they're everywhere. Notice how many of them are of the type who can afford to pay far more for a cigar—men who would not let price interfere with solid cigar satisfaction.

As a matter of fact, you'll probably find few who smoke White Owls because of the price. Most have tried higher priced cigars and then have settled upon White Owls because the sweetness, mildness and mellowness just suit their fancy and taste.

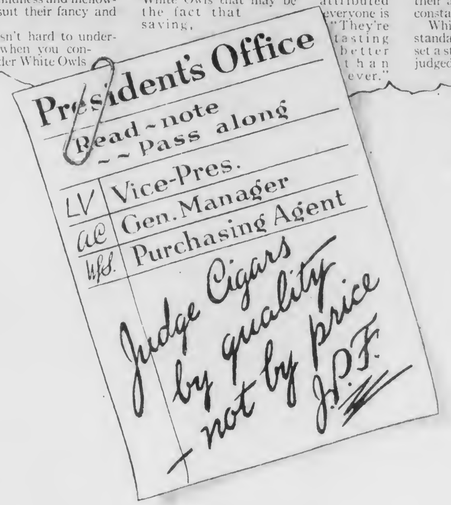
This isn't hard to understand when you consider White Owls in the light of every business success. Every outstanding leader has reached that position by giving far greater value at smaller profit per sale. The huge volume thus attained counter-balances the greater cost of extra quality.

It is to the enormous popularity of White Owls that may be attributed the fact that everyone is saving, "They're tasting better than ever."

Were it not for the loyalty of millions of smokers we could not afford to use tobacco from the finest crop in years and still maintain the same price.

The sweeter taste and soothing mellowness are a direct tribute to that vast army of careful smokers who have shown their appreciation of extra value by their constant patronage.

White Owls are not to be judged by old standards of price and taste. They now set a standard by which all other cigars are judged—regardless of price.


President's Office
Read - note
- - Pass along
LV Vice-Pres.
AC Gen. Manager
WS Purchasing Agent
Judge Cigars by quality - not by price
J.P.F.

TO a great degree White Owl is responsible for the growing tendency among successful business men to judge cigars by quality—and not by price.

For White Owl, the first cigar to set a record of almost unbelievable popularity, has proven that quality in cigars is to be gauged solely by public acceptance.

So, we say, forget the price of White Owls—judge them by the sweetness of taste and mellowness resulting from the finest tobacco crop in years! A comparison with far higher priced cigars will truly surprise you!

2 for 15¢
Package of 10 for 75¢

White Owl

General Cigar Co., INC.

FEBRUARY 15, 1926

VOLUME 46 No. 4

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Cigars or Wine—
Wood Improves Both

WINE mellows perfectly only in wood. It's an age old adage that "Kind Likes Kind", that vegetable products bear a natural affinity to each other.

So with cigars in wooden boxes. Both are basically derived from the soil. Both have properties that make for perfect seasoning when used harmoniously.

Packed in wooden boxes, cigars season as nature intended they should, under natural conditions that make for mellow fragrance.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

LA PALINA
CIGAR

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.
WINDSOR PENNA.

After all nothing satisfies like a good cigar

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Wolverine
CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.
231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER After all nothing satisfies like a good cigar PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO CIGARS
Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT WITH 25 YEARS' EXPERIENCE IN every branch of cigar manufacturing desires position with reliable concern. Address Box No. 490, "The Tobacco World," 236 Chestnut Street, Philadelphia, Pa.

The Tobacco World
Established 1881

VOLUME 46 FEBRUARY 15, 1926 No.4

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Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

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Volume 46

THE TOBACCO WORLD

Number 4

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, FEBRUARY 15. 1926 Foreign $3.50

FINAL PASSAGE OF TAX BILL IN SENATE LEAVES THE LOWER TAX SCHEDULE ON CIGARS UNCHANGED

The Tax Bill has finally been passed by the Senate, with the cigar tax schedule, as recommended by the Senate Finance Committee, unchanged.

The bill will now go to the conference made up of Representatives of both Houses, for the purpose of adjusting the differences between the provisions of the House Bill and those passed by the Senate.

While there is every reason to hope that the House conferees will yield to the Senate on the cigar tax schedule, the last-minute action of the Senate in repealing the automobile tax and the admission tax, aggregating an additional cut of approximately $100,000,000, is liable to create complications, the result of which can hardly be surmised at this time.

We must now, therefore, redouble our efforts to secure the adoption of the Senate rates on cigars.

And so we must urge again, as we have repeatedly urged, that the trade write or wire to the House conferees, whose names are given below, pleading for favorable action on the lower rates passed by the Senate.

Respectfully yours,
CHARLES DUSHKIND,
Managing Director.

According to all precedents, the following will be the conferees on the tax bill representing the House of Representatives:

Republicans	*Democrats*
Hon. William R. Green	Hon. John N. Garner
Hon. Willis C. Hawley	Hon. James W. Collier
Hon. Allen T. Treadway	

Address them—House Office Building, Washington, D. C.

J. A. VOICE A VISITOR

Mr. Jacob A. Voice, first vice-president and general manager of the Consolidated Lithographing Corporation, in conjunction with his younger brother, Henry A. Voice, also a vice-president of the new Consolidated Lithographing Corporation, called on their Philadelphia trade last week.

Both the New York and Brooklyn plants, formerly William Steiner Sons & Company and Pasbach-Voice Lithographing Company, Incorporated, are running at full blast.

PRESIDENT COOLIDGE ESTABLISHES PRECEDENT IN PROVIDING CIGARS FOR CABINET MEETINGS

Advices from Washington state that President Coolidge is making the air blue at each meeting of his Cabinet—but with tobacco smoke only. It has been discovered that the President provides cigars for any and all members of his Cabinet who wish to smoke during the meetings, and he is said to be the first occupant of the White House to do so. He is also said to be one of the most indefatigable smokers ever to occupy the Executive Chair.

Theodore Roosevelt not only did not smoke, but did not permit of smoking at his Cabinet meetings. President Taft did not smoke but permitted the members of his official family to smoke to their hearts' content. President Wilson also was a non-smoker, but offered no objection to an indulgence in the weed by Cabinet members during their conferences at the White House.

Mr. Harding renewed the line of smoking Presidents. He indulged chiefly in cigarettes, but also was fond occasionally of a drag at an old briar pipe. Mr. Harding smoked one of the popular brands of American cigarettes. He had no taste for the imported variety and never cared for cigars. He always offered a cigarette to his Cabinet members, but those who smoked brought their own cigars to the Cabinet table.

Mr. Coolidge inaugurated the custom of supplying cigars for Cabinet sessions. Although the information is not quite clear on this point, it is assumed he furnishes to the Cabinet the same brand of West Virginia cheroots he has smoked himself since his days as Governor of the State of Massachusetts.

Mr. Coolidge never has gone in for the more expensive brands of straight Havana fillers, or for imported cigars. Whatever expensive tastes the Cabinet members may indulge on the outside, twice a week at the White House they settle down to the homegrown tobacco which satisfies the Presidential taste.

U. S. TOBACCO EARNINGS

The United States Tobacco Company earned $5.01 a share on the common stock after preferred dividends, in 1925, with net earnings of $2,298,307, compared with $4.74 a share in 1924 and net income of $2,197,083. Total surplus was $4,044,084 against $3,276,803 the year before.

CHAMBER OF COMMERCE OF THE U. S. A. REFERENDUM NO. 47 ON RESALE PRICE LEGISLATION

Although details of the result of the referendum of the National Chamber of Commerce on resale price legislation are not available, a statement given out at Washington on February 6th announces the following vote:

1. Should there be Federal legislation permitting the seller of identified merchandise, sold under competitive conditions under a distinguishing name, trade-mark or brand to control the resale price thereof?
   In favor, 1079; opposed, 911. Majority, 168.
2. If there is to be such legislation, should the legislation take the form of permitting contracts for the maintenance of resale prices on identified merchandise sold under competitive conditions under a distinguishing name, trade-mark or brand?
   In favor, 1116; opposed, 576. Majority, 540.
3. If there is to be such legislation, would the restrictions in the report of October 5, 1925, be proper restrictions?
   In favor, 1060; opposed, 564. Majority, 496.
4. In addition to such legislation, should Congress enact legislation bringing under the law of unfair competition the cutting of the seller's declared price which results in misappropriating or injuring good-will attaching to articles identified as to their origin?
   In favor, 875; opposed, 765. Majority, 110.
5. Instead of such legislation, should Congress enact legislation bringing under the law of unfair competition the cutting of the seller's declared price which results in misappropriating or injuring good-will attaching to articles identified as to their origin?
   In favor, 223; opposed, 1247. Adverse majority, 1024.

This result is in exact accord with the recommendations made in League Bulletin No. 647, which advised approval of propositions 1, 2, 3 and 4, and a blank vote, or disapproval, on proposition 5. It will be noted that propositions 2 and 3 were approved by a vote of nearly two to one; that numbers 1 and 4 had a substantial majority, and that proposition 5, which was opposed by the League, was buried by more than a five to one adverse vote.

The fact that the four propositions favored by advocates of resale price legislation, as embodied in the Capper-Kelly bill, secured a majority instead of two-thirds endorsement has little, if any, practical significance. A substantial victory has been won in the face of extraordinary activity of predatory price cutter and "gyp" influences, working in every local Chamber of Commerce throughout the country, whose growth and present strength are almost wholly due to failure of present law to protect trade-mark good will and reputation.

As soon as details are available an analysis and further report will be made.

CONSOLIDATED CIGAR EARNINGS

Consolidated Cigar preliminary statement for 1925 shows net profit of $1,523,162 after interest, depreciation, Federal taxes, etc., equal after dividends on 7 per cent. preferred to $8.50 a share on 145,997 no par common shares against $1,081,431 or $5.40 a share on 147,573 common shares in 1924.

STATEMENT OF INTERNAL REVENUE RECEIPTS FROM TOBACCO MANUFACTURERS, ETC., IN EIGHTEEN OF THE PRINCIPAL STATES PAYING THE TAX FOR THE CALENDAR YEAR 1925

States	Cigars	Cigarettes	Manufactured tobacco and snuff
California,	$ 497,668.52	$ 8,070,129.35	$ 36,595.38
Florida,	4,536,722.85	6,810.58	3,475.81
Illinois,	790,800.73	17,589.97	5,970,579.10
Indiana,	1,147,513.42	8.93	79,054.17
Kentucky,	518,262.15	1,209,241.80	6,365,431.51
Maryland, including Dist. of Columbia,	884,194.58	79.17	588.25
Massachusetts,	926,493.74	18,004.88	81,382.64
Michigan,	2,301,411.09	60,094.22	2,778,800.64
Missouri,	245,914.93	112.18	10,533,327.76
New Jersey,	4,085,013.37	19,308,508.63	5,369,282.99
New York,	5,012,116.74	34,431,267.92	1,567,222.11
North Carolina,	189,880.97	137,587,814.59	21,663,977.35
Ohio,	3,147,485.00	1,297.77	8,765,790.10
Pennsylvania,	12,923,905.16	10,335,882.49	784,888.61
Tennessee,	430,818.38	21.60	3,410,381.83
Virginia,	1,659,024.61	28,909,003.98	3,604,304.61
West Virginia,	344,099.92	16,200.00	2,016,117.68
Wisconsin,	439,181.08	24.09	149,634.57
All other States	3,924,740.46	34,908.98	642,065.16
Total,	$44,005,247.70	$240,007,001.13	$73,822,900.27

States	Manufacturers (special taxes)	Miscellaneous, including tax on cigarette papers and tubes	Total (all sources)
California,	$ 22,563.45	$ 231,837.14	$ 8,858,793.84
Florida,	52,475.99	3,702.66	4,603,187.89
Illinois,	17,279.26	400.12	6,796,649.18
Indiana,	18,623.67	10.00	1,245,210.19
Kentucky,	14,735.03	2,055.63	8,109,726.12
Maryland, including Dist. of Columbia,	9,714.35	355.45	894,931.80
Massachusetts,	12,247.23	45.23	1,038,173.72
Michigan,	29,950.38	339.68	5,170,596.01
Missouri,	13,934.04	24.33	10,793,313.24
New Jersey,	91,581.46	105.34	28,854,491.79
New York,	124,829.90	739,165.75	41,874,602.42
North Carolina,	271,103.24	168,975.80	159,881,751.95
Ohio,	63,752.79	1,976.65	11,980,302.31
Pennsylvania,	224,413.67	4,101.65	24,273,191.58
Tennessee,	7,262.15	261.32	3,848,745.28
Virginia,	90,628.44	231.54	34,263,193.18
West Virginia,	11,116.87	19.11	2,387,553.58
Wisconsin,	6,501.15	.....	595,340.89
All other States,	46,623.66	6,148.75	4,654,487.01
Total,	$1,129,336.73	$1,159,756.15	$360,124,241.98

SUMMARY OF COLLECTIONS

Sources	Calendar year ended Dec. 31, 1924	Dec. 31, 1925
Cigars,	$ 44,920,643.72	$ 44,005,247.70
Cigarettes,	213,143,138.09	240,007,001.13
Manufactured tobacco and snuff,	74,339,188.07	73,822,900.27
Manufacturers (special taxes),	1,130,784.78	1,129,336.73
Miscellaneous, including tax on cigarette papers and tubes,	1,127,650.43	1,159,756.15
Total,	334,661,405.09	$360,124,241.98

PENNSYLVANIA 1925 TOBACCO PRODUCTION LESS THAN 1924 BUT VALUE PER ACRE HIGHER

According to statistics published by the Pennsylvania Department of Agriculture the 1925 value per acre of tobacco raised in the State is $210, as compared with a 1924 value of $196.25. The total production is 57,400,000 pounds, or 100,000 pounds less than the 1924 production. The total value of the crop is $8,610,000.

Pennsylvania ranked sixth in the production of tobacco among all the States of the Union, and tobacco ranked seventh in value in the State of Pennsylvania; hay, corn, potatoes, wheat, oats and apples leading in their respective places.

BILL TO PERMIT PARCEL POST SHIPMENTS OF CIGARS FROM CUBA INTRODUCED IN CONGRESS

To the Cigar Trade:

The long anticipated bill to permit parcel post shipments of cigars from Cuba has finally been introduced in Congress by Chairman Green, of the Ways and Means Committee.

The bill is known as H. R. 8997, and in effect would remove the present embargo against the importation of cigars in quantities of less than 3000 at a time.

This is the third attempt to enact legislation of this character—similar proposals having been defeated on two prior occasions.

As pointed out in our previous bulletins, however, the present effort presents added difficulties due to the fact that a parcel post convention between the United States and Cuba is already in effect, except in so far as cigars are concerned—with a proviso that it shall be abrogated within fourteen months unless Congress shall in the meantime have removed the present restriction against the importation of cigars in quantities of less than 3000 at a time.

We are fully prepared to carry on a vigorous campaign against this serious menace to the cigar industry, and in due time we shall call on the trade for such co-operation as may be needful in the premises.

Respectfully yours,

CHARLES DUSHKIND,
Managing Director.

MOST POPULAR TOBACCO SALESMAN TO BE SELECTED AT NEXT SHOW

The most popular tobacco salesman is to be discovered at the 1927 Tobacco Industries Exposition to be held in the New Madison Square Garden, January 24th to 29th.

Samuel Levine, president of the Allied Tobacco Exhibitors Association, announces that he will donate a cup for the winner of this contest in view of the fact that next year's exposition will record the twentieth anniversary of his winning of a cup as the most popular tobacco salesman at the Tobacco Show which was held in the old Madison Square Garden at that time.

There were three identical cups awarded at that exposition, one for the most popular actress, won by Lillian Russell, one for the most popular actor, won by Sam Bernard and the third for the most popular tobacco salesman won by Sam Levine.

The cups were exact replicas of the famous America's Cup which has worried Sir Thomas Lipton for so many years. The cups were given by the Prize Cup Cigarette Company.

Two hundred tobacco salesmen competed in the contest. Mr. Levine was with Vicente Portundo & Company and Mr. Wolf, who finished second, 2000 votes behind him, was with the Waldorf Astoria Cigar Company.

A special committee of next year's Tobacco Exposition will be appointed to devise contests and other entertaining features for the exposition.

The novelty piano recital of this year by Herma Menth, the celebrated Viennese pianist, was a departure from the usual musical programs. Miss Menth played a piano duet with herself, playing a regular piano with one of her own records being reproduced on a Hallet and Davis Angelus reproducer. Novelties are sought for next year.

SENATOR FLETCHER FAILS IN LAST MINUTE PLEA FOR REDUCTION ON CLASS D AND E

Washington, D. C.

A last minute attempt to secure further reductions in the taxes on cigars was made by Senator Fletcher of Florida, who sought approval of amendments reducing the tax on Class D cigars to $7 and Class E to $8 per thousand, but the Senate refused to agree to his proposal and, as passed, the bill provides rates of 75 cents per 1000 on little cigars, $2 on Class A, $3 on Class B, $5 on Class C, $10.50 on Class D and $13.50 on Class E, the rates on Classes A, B and C being reductions from the House figures on those classes of $2.50, $4.50 and $7, respectively.

It was explained by Senator Fletcher that on little cigars and on the three lower classes, the Senate has made a reduction of 50 per cent. from the present rates, but that on Class D the reduction is but 12½ per cent. and on Class E only 10 per cent. He stressed the conditions which the cigar manufacturers are facing and declared that the high taxes on these two classes may drive some of them out of business.

The Senator was told by Senator Smoot, of Utah, chairman of the Finance Committee, that he had not received a single letter asking for relief for these two classes, as contrasted with hundreds of appeals for relief for the lower classes. It was pointed out by Senator Reed of Pennsylvania that while the production of Class B cigars declined more than 66 per cent. from 1918 to 1924, the production of Class D cigars in that period actually showed a tremendous increase, which he stated was from 16,000,000 in 1918 to 116,000,000 in 1924.

"But the industry is today struggling under the highest prices they have ever paid for raw materials," protested Senator Fletcher. "They have to pay the customs duties on this material, wages are higher than they have ever been, and I say to the Senator frankly that one of the largest manufacturers of these cigars in Tampa told me he was not making today one per cent. on his investment in his business. Yet the committee proposes to tax this industry 20 per cent. on its yield. Twenty per cent. of all the gross returns from this manufacturer's establishment must go in taxes to the United States Government. Does the Senator know any other industry struggling under such taxes as that?"

"I think the Senator has made a wonderful defense of the cigar business," commented Senator Smoot. C. L. L.

F. S. MILLS CO. CHANGE NAME

The F. S. Mills Company, of Gloversville, N. Y., manufacturers of the Locktite Tobacco Pouch and cigarette pouch, have changed the name of the firm to the Locktite Company, Incorporated, effective February 1st. There will be no change in the policy or personnel of the company, but the change was thought advisable so as to tie up the name of the company with their product.

UNITED DIVIDEND

The directors of the United Cigar Stores of America, have declared a regular quarterly dividend of 2 per cent. in cash and 1¼ per cent. in common stock on the common stock of the company payable March 31st to stockholders of record March 10th, and a regular quarterly dividend of 1¾ per cent. on the preferred stock, payable on March 15th to stockholders of record March 1st.

PHILADELPHIA.

"MOOCHERS" GET HALF THE PACK FROM AVERAGE CIGARETTE SMOKER

According to the *Evening Bulletin*, the average cigarette smoker only consumes about one-half of the package of cigarettes he carries.

"How many of the cigarettes that you buy do you smoke?

"'About two-thirds of the package.'

"A canvass of one dozen smokers, picked at random in this city's branch of the universal fraternity of smokers brought the above answer. Many said only one-half of the package was consumed. Where then do the rest go?

"'Moochers—fellows who put the old question: "Got a cigarette?" You can't refuse—who'd refuse a man a smoke?' The confirmed smoker who made the reply apparently considered the thought unthinkable. 'But it all comes out even,' he added. 'The chap who gives usually "bums" as many as he hands out.' And yet. . . .

"'If everybody had to buy his own, and everybody refused to give, and nobody offered them, there'd be only about half the smoking we do now,' he added. And the rest agree."

CONGRESS TO DOUBLE CAPACITY IN ONE FACTORY

Bids were opened on Saturday by the Congress Cigar Company, for the erection of a new four-story cigar factory building at Ninth and Liberty Streets, Camden, N. J., to replace the present factory now being occupied at Sixth and Liberty. The new factory building is to be ready for occupancy early in June and will have a capacity for 800 cigarmakers. The present factory in Camden employs about 400 cigarmakers. The new building will be erected on a lot 160 by 100 feet and will contain 40,000 square feet of space. All four floors will be utilized for cigar manufacturing with additional space on the first floor for offices.

SCHULTE TO OPEN NEW BRANCH

The Schulte Cigar Stores Company have announced their intention to open up a branch store on the southeast corner of Broad and Locust Streets, probably during the first week in March.

H. L. SHEIP SAILS FOR AFRICA

Henry L. Sheip, of the firm of H. H. Sheip Manufacturing Company, Sixth Street and Columbia Avenue, manufacturers of wooden cigar boxes, radio cabinets, etc., sailed on Tuesday, January 19th, from New York City, on the Great African Cruise on the "SS. Orca."

After touching at South American ports the steamer will sail from Buenos Aires to Cape Town. Among the other cities visited will be Durban, Mozambique, Zanzibar, Mombasa, Port Sudan, Cairo, Alexandria, Naples, Nice, Gibraltar and Southampton. He was accompanied by Mrs. Sheip. The trip will take approximately three months.

BAYUK'S NEW YORK MANAGER DIES

Andrew J. Diver, New York, field manager for Bayuk Cigars, passed away on January 28th, in Wyckoff Heights Hospital. He was thirty-four years of age.

Mr. Diver was well known through his district and well liked by all who knew him.

He was a member of Brooklyn Elks Lodge No. 22, Knights of Columbus and the American Legion.

Funeral services were held on Monday morning, February 1st. He is survived by his widow and one daughter, five years of age.

PERKINS TO DISTRIBUTE "LA PALINA"

Announcement has been made by the Congress Cigar Company, Third and Spruce Streets, that C. B. Perkins Company, of 36 Kilby Street, Boston, Mass., has been appointed the distributor for "La Palina" cigars for the New England territory, with the exception of the State of Vermont. The Perkins Company has been connected with the cigar industry for a great number of years and is one of the largest jobbers of cigars in that section of the country.

BAYUK OFFICIALS TO LEAVE FOR AMSTERDAM

Sam Bayuk, president of Bayuk Cigars, Incorporated, and Harvey Hirst, vice-president, are planning to leave New York on February 20th on the "Olympic" for a visit to Amsterdam, where they will be present at the annual Sumatra and Java inscriptions for the purpose of purchasing a supply of choice wrappers for Bayuk brands. Mr. Hirst plans to visit other points in Europe before returning to Philadelphia.

The
Model L Universal Scrap Bunching Machine
$850 Complete
F. O. B. Newark, N. J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 400 to 450 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

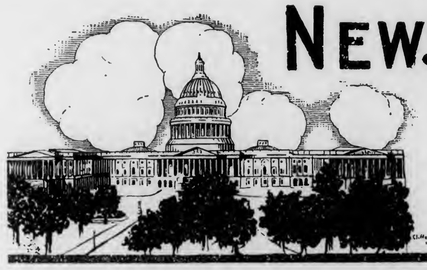
5c Cigars
now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.
116 West 32nd Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Much Doubt Expressed as to Price Fixing Legislation

EVEN experts in the Department of Commerce who have made a careful study of price fixing are divided in their opinions as to the desirability of legislation along that line, according to Secretary Hoover, and he, himself, has no settled convictions regarding the merits of the Kelly bill to legalize resale price fixing, which would permit manufacturers of cigars, cigarettes and tobacco to prevent price cutting in their products.

Business men themselves do not know whether such legislation would be advisable, it is shown by the results of a referendum just completed by the United States Chamber of Commerce, in which approval of such legislation, while given by a majority, failed to get the two-thirds vote necessary to commit the organization.

In response to the question whether there should be Federal legislation permitting the seller of identified merchandise, sold under competitive conditions under a distinguishing name, trade mark or brand, to control the price thereof, 1079 voted in favor and 911 against. Asked whether, if such legislation were enacted, it should be accompanied by measures to make unfair competition the cutting of the seller's declared price which results in misappropriating or injuring good will attaching to articles identified as to their origin, 875 voted in approval and 765 against, but the suggestion that such a measure be enacted instead of price-fixing legislation was defeated by 223 to 1247.

Tax Returns on Instalment Sales Clarified

Income tax returns reporting instalment sales in conformity with the regulations of the Internal Revenue Bureau, which permit the computation of tax upon only that part of the purchase money actually received within the taxable year, are made valid for all years since 1916 through an amendment to the revenue revision bill adopted by the Senate.

The United States Board of Tax Appeals recently ruled that the entire amount of instalment sales must be reported in the return for the year in which sales were made, which decision would have necessitated the reopening of the thousands of returns from merchants and others in which the regulations of the bureau were followed.

The Senate Finance Committee, in writing its bill, incorporated the principles of the Internal Revenue Bureau's regulations, thereby validating returns made for 1925, but it was afterwards found that this did not care for returns for previous years and, in order to prevent the reopening of those cases and the assessment of additional taxes, a new section was inserted in the bill providing for the computation of tax on instalment sales made under the law of 1916 and subsequent acts on the basis of the bureau's regulations and providing for refunds in cases where returns were made of the full amount of such sales, upon proper application, subject, however, to the statute of limitations.

Bill Introduced to Permit Importation of Cigars From Cuba By Mail

Amendment of the revised statutes so as to permit of the importation by mail of Cuban cigars is provided in a bill introduced in the House of Representatives at the request of the Post Office Department by Congressman Green of Iowa, chairman of the Ways and Means Committee.

As amended, the law will provide that cigars, cheroots or cigarettes may be imported if packed in boxes or packages containing quantities as prescribed by law for like articles manufactured in the United States. Mail shipments will be inspected and stamped without removing to public stores or bonded warehouses, and delivered to the owner or importer under such regulations as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury and the Postmaster General.

Adoption of Metric System Would Cost Millions of Dollars

Adoption of the metric system of weights and measures would cost American manufacturers and merchants millions of dollars, members of the House Committee on coinage, weights and measures were told by witnesses appearing in opposition to the Britten bill to make the metric system official in this country.

The bill provides for the adoption of the system at the end of ten years, but provides for extensions beyond that time in the case of persons or concerns who show that they cannot adopt it within the period designated. It was declared by witnesses that an army of inspectors would be required to investigate the requests for extensions.

A large number of organizations are opposed to the metric system, the committee was told, and believe the present system of weights and measures to be far better.

Farm Board Asks Abolition of Tariff Commission

Abolition of the United States Tariff Commission is asked of Congress in resolutions unanimously adopted by the National Board of Farm Organizations at a meeting in Washington February 3. At the same time a careful inquiry into the functions of the commission is sought.

The resolutions charge "unwarranted delay" in handling cases, allege that the commission has taken

(*Continued on Page 13*)

LEAF TOBACCO HELD BY MANUFACTURERS AND DEALERS

January 1, 1926 and 1925, and October 1, and July 1, 1925

These statistics represent the quantity of leaf tobacco reported as held (1) by manufacturers who, according to the returns of the Commissioner of Internal Revenue, manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars, or 1,000,000 cigarettes; (2) by all registered dealers in leaf tobacco; and (3) all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses.

Types	Pounds of Leaf Tobacco on Hand			
	January 1— 1926	1925	Oct. 1, 1925	July 1, 1925
Aggregate*	1,818,564,398	1,713,669,895	1,754,595,720	1,847,224,526
Chewing, smoking snuff, and export types: Total	1,384,626,646	1,266,082,988	1,289,447,017	1,337,783,775
Burley	462,805,282	405,642,837	459,087,228	498,045,413
Dark District of Ky. and Tenn., Total	244,906,809	223,205,768	251,409,398	310,832,578
Dark fired of Clarksville, Hopkinsville, and Paducah Districts	141,311,353	118,556,807	151,188,953	192,686,545
Henderson	7,639,341	5,138,177	5,836,652	8,472,362
Green River	52,680,913	56,168,789	51,955,201	57,138,812
One Sucker	43,275,202	43,341,995	42,428,592	52,534,859
Virginia Sun Cured	4,770,846	5,738,721	4,172,373	5,502,849
Virginia Dark	52,242,101	38,452,879	43,068,989	49,467,774
Bright Yellow Dist. of Va., N. C., S. C. and Ga.	603,089,699	579,462,215	513,171,248	462,311,220
Maryland	14,982,701	11,457,364	16,677,906	8,757,904
Eastern Ohio Export	1,553,297	1,808,906	1,519,429	2,482,428
All other domestic, including Perique-Louisiana	275,911	314,298	340,446	383,609
Cigar types: Total	356,119,269	371,043,245	389,912,642	423,975,046
New England, including Conn., Total	103,230,461	89,419,312	103,986,579	112,452,694
Broad leaf	41,757,700	36,294,372	44,212,206	49,382,112
Havana seed	49,739,692	40,944,400	48,862,319	53,577,550
Shade grown	11,733,069	12,180,531	10,412,054	9,493,032
New York	3,990,906	2,858,927	4,438,354	4,392,657
Pennsylvania	97,584,737	97,443,680	113,399,696	122,486,689
Ohio	51,650,098	65,611,504	56,380,563	61,024,181
Wisconsin	83,895,014	97,749,297	98,223,449	110,344,095
Georgia and Florida	4,364,341	7,205,753	5,308,191	4,758,681
Porto Rico	11,278,924	10,455,185	8,073,723	8,350,401
All other domestic	124,768	299,587	102,067	165,648
Imported types	77,818,483	76,543,662	75,236,061	85,465,705

*Leaf tobacco on hand January 1, 1926, includes 1,487,172,069 pounds, for which the "marked weight," was reported (*i. e.*, weight at time it was packed or baled), and 331,392,329 pounds for which the "Actual weight" was reported. The corresponding amounts included for 1925 were 1,373,368,826 and 340,301,069 pounds, respectively; for October 1, 1925, 1,442,699,417 and 311,896,303 pounds, respectively, and for July 1, 1925, 1,508,145,794 and 339,078,732 pounds, respectively. Allowance should be made for shrinkage on the amounts for which "Marked weight" was reported, in order to ascertain the actual weight. The total for January 1, 1926, includes 1,686,054,457 pounds of unstemmed and 132,509,941 pounds of stemmed leaf tobacco.

ANDRUSS LEAVES FOR WEST

Willis Andruss, sales manager for the Congress Cigar Company, left the latter part of last week for a trip to the West as far as the Pacific Coast. He expects to be away from headquarters for about five weeks and will visit distributors of "La Palina" en route.

AN OLD PIPE

A tobacco pipe believed to be 235 years old has been found in the tower of St. Mary Somerset Church, London.

M. KOHLBERG A VISITOR

Meredith Kohlberg, of E. Kohlberg & Sons, was a visitor in Philadelphia last week.

WOMEN MUST BE CONVINCED IT IS HARMFUL BEFORE THEY WILL GIVE UP THE WEED

According to reliable estimates, it is stated that there were nine billion cigarettes smoked by women in this country last year. No wonder the W. C. T. U. is worried, for while they have been putting their best efforts forward to prevent the young males from ruining their health, and other things, by smoking cigarettes, their own sex have piled up a tremendous heap of tobacco ash on the sly.

Experts in the tobacco industry claim that 40 per cent. of all the women in the United States smoke cigarettes at the present time, and that 75 per cent. of all the women in the larger cities are devotees of Lady Nicotine.

We noticed an article in the newspaper just yesterday stating that at a meeting of a small town "Women's Club" where an entertainment was given as part of the program, that "cigarettes were peddled" through the audience during the performance.

And just because some of the "Anti's" say that: "I depise women who smoke"; and "No woman who smokes can be a lady," is not going to be accepted by the fair smokers as a good reason for denying themselves the pleasure of this newly acquired equality with the men.

Medical savants when pushed to the wall, don't seem to be much alarmed, and the president of the Association of Railway Chief Surgeons is quoted as saying: "Fags help men work out their problems. Why not women?"

The president of a large department store states that 75 per cent. of his female help smoke, and he cannot see that their efficiency is impaired in any way, nor has he noted any decrease in their endurance.

So—why worry?

COMMITTEE TO CONSIDER BILL PROHIBITING SENDING OF UNSOLICITED MERCHANDISE THROUGH MAIL

Legislation prohibiting the sending of unsolicited merchandise through the mails will be considered at a public hearing before a subcommittee of the House Committee on Post Office and Post Roads beginning March 3. The committee has before it a bill introduced in the House by Representative Watson (Pa.).

Under the terms of this measure, if enacted into law, it would immediately become unlawful for any person or concern to send unsolicited through the mails parcels of merchandise for the purpose of sale to the addressee. It would authorize postal employees to decline to receive or forward such parcels and postmasters could require the senders conducting business in the manner under consideration to establish to their satisfaction that parcels offered for mailing have been ordered by the addressee.

The bill also declares that the postal service shall not aid or assist by the investigation of losses of any merchandise, by the transmission of money in payment of merchandise, or otherwise, any person or concern doing business, in whole or in part, by a method or practice of sending to addressees merchandise which has not been ordered by the latter or in their behalf. The Postmaster General, by reason of the Watson bill, if adopted, would be enabled to promulgate such regulations as may be necessary and proper to enforce the proposed law.

C. L. L.

POINTS FROM A TELEGRAM FILE

By M. L. Hayward

Tom Emery, the sales manager of the Acme Tobacco Company, was a "character," the salesmen agreed, and his telegrams to the men on the road (Tom never bothered writing letters) were choice specimens of his peculiar methods.

I never knew Tom personally, as he had left the Acme concern before I came in, but a careful examination of his telegram file has enabled me to reconstruct his personality to a certain degree, just as scientists claim that, given a single bone, they can reconstruct the entire animal of which it formed a part.

One outstanding feature of Tom's methods as revealed in his carbon "remains," showed that he was a pretty free critic—never failing to point to each particular salesman his own particular weakness. Never once, however, did he do so in a telegram devoted to that purpose alone, always tacking his criticism on something else as a sort of carrier, which did not lessen its force but removed the sting.

For instance, when Eddie Hanson was "covering" the western territory he shared his room in an Omaha hotel with a smallpox suspect, and the health authorities put him in quarantine for the customary fifteen days.

"Might be worse—might have it yourself," Emery wired back. "Must be tiresome, but can use spare time thinking about territory and planning future work. Have you been doing enough of that lately?"

Emery was a critic all right, but never once did he degenerate into a mere fault finder, and when a salesman was held up by circumstances actually beyond his control, he could always rely on the "boss" appreciating the situation.

One telegram especially will illustrate this point. "Hen" Saunders was travelling by automobile and wired Emery that a gasoline tank had exploded in the town he was "doing," wrecking the business section before "Hen" had taken a single order.

"Harmondale's next stop on your map," Tom wired in reply. "Is there gasoline enough left in your tank or anywhere in town to run you up there?"

Another feature that appealed to me was Emery's wide range of practical knowledge. No matter what a salesman reported, I don't know where he got his information, but Emery always shot back a definite reply.

"Don't pay—employ a local lawyer and fight. Salesman taking orders isn't a peddler within meaning of law. Peddler only applies to party carrying goods selling and delivering at same time," he wired a salesman who had been held up in a Southern city until he had taken out a "peddler's'" license.

Emery always kept track of his men by the orthodox methods—maps, time tables, and the like—plus some original and disconcerting schemes of his own evolving. Apparently he subscribed for all the local papers printed in the towns visited by his men, judging from the following paragraph tacked on a certain telegram.

"Your expense account shows hotel Lakemount ninth tenth. According *Star* you attended Masonic ball Carson same evening—distance Lakemount Carson thirty miles, six feet of snow and no railway connections."

Matters like this Emery always "put up" to the man on the road when the thing was fresh.

"A stale business detail is about as valuable as a stale glass of beer or a week old murder," I culled from another telegram, and Emery would have sent the last telegram quoted if the salesman had been due to leave Carson for home the same day.

On the other hand, while he insisted on calling attention to these matters while red-hot, he also insisted that the salesman save his explanation until he could report personally, except in urgent and special cases.

"Save explanation till return and think on way back. You can have a better one by that time," was one characteristic reply.

The double personality salesman who had been in Lakemount and Carson on one and the same evening, disregarded this rule and wired back what looked like a plausible but anxious defense.

"Did you have a pleasant partner at Masonic ball?" was all the comfort he got out of Emery's reply —which went "collect."

He had a characteristic method of dealing with the occasional and disgruntled salesmen who attempted to go over Emery's head and appeal to the general manager.

"Your telegram referred me by general manager. Will report your next mistake to same party," was the form telegram he used on all such occasions, and it was more effective in a majority of cases than firing the offenders, many of whom took the lesson to heart.

"Realize mistake—apologize. Just been counting my mistakes you didn't report. Total appalling," one of them wired.

Salesman on the road who requested Emery to do favors outside his regular duties were dealt with generously, justly, or turned down, according to the circumstances of each particular case.

"Just came from hospital—saw head physician—boy stood operation fine—will keep you informed," he wired an anxious father in New Orleans.

Another brilliant but temperamental salesman who wired Emery to pay his lodge dues, was told to "send the secretary your check—presume mails still in operation."

Was Emery a hard taskmaster? A bit of a cynic? A careful perusal of his file might lead one to this conclusion, save and except for the last telegram in the file, sent to every man on the road when Emery hurriedly packed his grip and jumped to the new job in San Francisco.

"Good bye, old man, and God bless you," it ran.

Did the men appreciate Emery? Was he that rare combination—a joy to his superiors and a hero to his subordinates?

He surely was. I know, for I'm trying to fill his place.

CHAMBER OF COMMERCE ISSUES BOOKLET ON "FOREMANSHIP"

The experiences of more than one hundred manufacturers who have conducted foreman training in their plants are summarized in a pamphlet, called "Foremanship," just issued by the Department of Manufacture of the Chamber of Commerce of the United States. The summary deals with foreman training methods used in virtually every branch of industry, and in manufacturing plants of varying production capacities.

In the foreword of the pamphlet the department makes it clear that it does not advocate any particular system or plan, but merely furnishes developed information and experience gathered from reliable sources.

A copy of this pamphlet can be obtained by communicating with the Department of Manufacture, Chamber of Commerce of the United States, Washington, D. C.

News from Congress

(Continued From Page 10)

secret testimony in at least one case, and assert that the spirit of the flexible tariff provisions of the tariff law is not being carried out.

Farm organizations have opposed the commission almost from the time the present tariff law was adopted in 1922, feeling that manufacturing interests have used the flexible provisions to assail farm tariff rates.

BOOKLET ISSUED ON BEST METHODS OF COMPENSATING RETAIL CLERKS

What is the best method of compensating retail clerks? Is it by straight salary? By salary and commission on sales? By straight salary plus bonus based on a quota? By salary plus profit-sharing? Or, is it, perhaps, by salary and commission based on varying quotas adjusted according to selling costs?

After discussing the advantages and disadvantages of each method, the conclusion is drawn in Compensation Methods, No. 6, issued by the Policyholders' Service Bureau, Metropolitan Life Insurance Company, that there is no permanently best method of compensating clerks. There is no single plan which will produce the desired results indefinitely. An increasing number of representative retail merchants feel that any good wage incentive plan will work well for a while, but that it requires revision every two years or so to maintain the employees' interest in it.

All the methods of compensation discussed in this new leaflet are results of earnest attempts on the part of employers to find and apply to their organizations, compensation practices which on one hand will bring forth the best efforts of employees, but which on the other hand will keep selling expenses at the lowest possible percentage of sales.

"Methods of Compensating Retail Clerks" is the sixth of a series of leaflets on Compensation Methods which have been issued by the Policyholders' Service Bureau of the Metropolitan Life Insurance Company. In turn, the best methods of compensating salesmen in manufacturing and wholesale establishments, methods for paying factory workers, office employees, and drivers have been considered. All this information has been made available to employers who have group insurance contracts with the Metropolitan Life Insurance Company.

J. F. GALLAGHER RETURNS FROM TRIP

Joseph F. Gallagher, sales manager for Otto Eisenlohr & Brothers, Incorporated, has just returned from a trip through the Southern States, including Florida, and reports sales of Eisenlohr brands throughout that territory particularly gratifying. He found the "Cinco" seemed to be the favorite.

YAHN & McDONNELL TO MOVE

Yahn & McDonnell have leased the two-story building at 33 South Sixteenth Street, and will move their wholesale department from its present location at 1311 Sansom Street, to that place about the middle of May. The new location is 30 by 80 feet and will permit of a retail store in the front of the building.

These 3 words -It's Ripe Tobacco! can mean a lot to you

"It's ripe tobacco" . . . how many times have you seen it in print? Bayuk has invested thousands of dollars in this one three-word sentence—to make it valuable to you. "It's ripe tobacco" is a real, basic reason for the distinctive quality and goodness of Bayuk cigars. A selling reason! Use it!

How many brands do you carry, on which you can give a real selling reason? Havana tobaccos, Porto Rican tobaccos, domestic, imported, Sumatra tobaccos may be claimed by any cigar-maker—but "It's ripe tobacco" belongs to Bayuk alone.

So when customers ask you (and whether they do or not) why Bayuk cigars are better, why they sell so well, why you recommend them—tell them "It's ripe tobacco!" Get a selling reason into the sale! Explain why Bayuk's policy of using only the perfectly ripened leaf makes a finer, fresher smoke. It'll show them that you know your end of the job.

It will take but a few seconds to really sell that customer. And those few seconds will be among the most profitable you ever spent. For you will have converted him into a steady, satisfied customer—one who'll come back to you day after day.

You will have done more than merely exchange a few smokes for a silver coin. You will have demonstrated your interest in his satisfaction. You will have well and truly sold him!

BAYUK CIGARS Inc.
PHILADELPHIA

Five distinctive brands—with all the advantages of a single line. A type to meet any taste —a price to suit any purse. There is a distributor near you. Write us if you do not know his name.

Charles Thomson Havana Ribbon Mapacuba
Prince Hamlet
Bayuk Philadelphia Hand Made

TOBACCO CULTIVATION IN INDIA

Although no reliable estimate of tobacco production is available either for all India or British India, that country is known to be an important producer, ranking probably next to the United States in the size of the annual crop. India also ranks about fifth among tobacco exporting countries.

The acreage devoted to tobacco in India has been gradually increasing since 1909-10. In 1922-23, the latest crop year for which acreage figures have been received, the area was 26 per cent. greater than the 1909-13 average. The average acreage of British India in the 1909-13 period was 1,009,000 acres. Production in British India during the pre-war period was unofficially estimated at 450 million pounds which would indicate a yield per acre of about 450 pounds. Other unofficial reports have stated that the yield varies from 200 to 3000 pounds per acre depending on the part of the country in which it is grown, the method of cultivation, types grown and other factors. Java and Madura, the only neighboring producers for which tobacco statistics are available, had a yield per acre on land under non-native cultivation for the years 1921 to 1924, ranging between 600 and 1000 pounds while the yield on land under native cultivation, according to American Trade Commissioner J. F. Van Wickel, is roughly estimated at 310 pounds per acre. Taking this into consideration, an average annual yield for all India of 450 pounds of tobacco per acre does not appear to be an improbable one. Applying this yield to the acreage reported would give a total yield of about 600 million pounds in each of the crop years 1921-22 and 1922-23.

Tobacco imports and exports for British India are officially reported as follows:

Calendar Year	*Imports Pounds*	*Exports Pounds*
Average 1909-13	6,538,000	28,874,000
1921	7,283,663	30,986,643
1922	8,052,820	26,889,513
1923	9,204,880	37,891,361
1924	a/5,773,885	a/45,984,910

a/ Sea borne trade only.

India produces a coarse tobacco which to some extent meets the local taste. According to "The Resources of the Empire" published by the Federation of British Industries, most of this tobacco is used in domestic consumption, but the export trade, chiefly from Madras and Rangoon, is of considerable importance. The United States Department of Commerce states that from 60 to 70 per cent. of India tobacco is made up locally into "biri" cigarettes, cheroots and a paste composed of tobacco, molasses, opium leaves, etc., which is smoked in the "hookah" pipe. During recent years, however, the cheap foreign cigarette has replaced the "hookah" and the "biri" to a considerable extent, and according to "Review of Agricultural Operations in India," what is most required now is the introduction of finer grades of tobacco for the cigarette industry.

Indian leaf tobacco is said to make an excellent filler, but is generally unsuitable for wrapper and to meet this deficiency there is considerable import of leaf from Sumatra and Java. In lower Burma and Arakan there is a considerable quantity of tobacco grown from imported Havana seed. The Government has made repeated efforts to improve the methods of curing and manufacturing and to produce a better leaf. Efforts to improve the yield and quality has recently resulted in the production of a type of tobacco known as the "Pusa type 28," which is suitable for cigarette making. This type of tobacco is finding special favor in Burma where it is reported to yield more and finer leaves than any local variety. Seed of this type sufficient for about 60,000 acres was supplied to cultivators in 1922.

The area under certain acclimatised varieties of Sumatra tobacco also increased considerably. The bulk of the crop is harvested between February and April, although harvesting goes on in some localities as late as June.

INCREASE IN LEAF TOBACCO ON HAND

Leaf tobacco held by manufacturers and dealers January 1st, aggregated 1,818,564,398 pounds, compared with 1,754,595,720 pounds on October 1st last and 1,713,669,895 pounds on January 1st last year, the Census Bureau today announced.

Holdings on January 1st by types were:

Chewing, smoking, snuff and export types, 1,384,626,646 pounds, compared with 1,266,082,988 a year ago.

Cigar types, 356,119,269 pounds, compared with 371,043,245 a year ago.

Imported types, 77,818,483 pounds, compared with 76,543,662 a year ago.

After all nothing satisfies like a good cigar

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DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

TRY PACKING YOUR
GOOD NICKEL CIGARS
"IN BOITE NATURE"

INEXPENSIVE!

Consult Your Box Manufacturer

OUTLOOK FOR TOBACCO

Following is an excerpt taken from the Outlook Report of the United States Department of Agriculture:

"Cigarette types are relatively in the most favorable situation of the various classes of tobacco, with cigar types second, and the smoking, chewing and dark export types last.

"Bright flue cured is the most important of the cigarette types and is an important export type as well. Production and stocks are on a high level. The stocks of bright flue cured leaf in the hands of manufacturers and dealers on January 1, 1926, were reported by the Bureau of the Census at 603,089,699 pounds, which has been exceeded by only one January stocks report,—that of 1924. Production in 1925 amounted to about 553 million pounds, exceeded only in 1920 and 1923. Exports of this type during the early part of 1925 ran behind those of 1924. Disturbed conditions in the Chinese tobacco trade have had a bad effect on exports of leaf and cigarettes alike, but there was marked improvement in November and December. Total exports for 1925 show an increase over the previous two years.

"The outlook for 1926 will depend upon the further growth of the cigarette industry. Manufactures of cigarettes in 1925 exceeded those of 1924, and there is no apparent indication that the industry will not continue to grow. Exports in 1926 should be about on a par with those of the past two years.

"On the other hand, a part of the strength of flue cured tobacco at present is probably due to the relatively short crop of Burley, another cigarette type. The general situation indicates that fairly remunerative prices may be expected in 1926 if the crop is no larger than that produced in 1925.

"*Burley.*—The supply of burley tobacco continues large, notwithstanding the fact that the production of burley in 1925 was about 16 per cent. below that of 1924. At present cigarette grades are most in demand, and are holding up the general average price per pound. The stocks of burley leaf on October 1, 1925, were the highest October stocks on record, 459 million pounds. Added to the estimated 1925 production, the available supply on that date amounted to more than 730 million pounds, three million pounds in excess of the previous high of October 1, 1924.

"Burley growers may easily be misled by present prices. The 1925 average yield per acre is estimated at 794.3 pounds compared with 863.8 pounds in 1924. While the 1925 yield was unusually low, the chances are that the yield in 1926 will be more nearly in line with the usual yield for this type, around 850 and 860 pounds, which on the same acreage as last year would make an increase in production of twenty or twenty-five million pounds. Any increase in acreage therefore is inadvisable.

"*Maryland Tobacco.*—Maryland tobacco presents the unusual situation of declining prices accompanying declining supply. Since 1920 the production has been on a low basis, although that for 1925 was more nearly in line with the average. The trend of stocks has been steadily downward, dropping from about 29 million pounds on October 1, 1921, to about 17 million pounds on October 1, 1925. The supply on October 1, stocks plus current crop, was about 42 million pounds. From 1917 to 1922 the supply ranged from 46 to 65 million pounds. While at least three-fourths of the Maryland tobacco in former years was exported, its use more recently in cigarette blends has reduced exports to about one-half.

"Two possible causes exist for the present situation in Maryland leaf. High prices during and following the war resulted from the competition between export demand and domestic cigarette manufacture. This has probably turned export demand toward less expensive types of tobacco of either American or foreign production. Lack of uniformity and care in grading and packing has had a further influence. It also seems probable that the supply of this type in grades suitable for cigarette manufacture is insufficient to maintain a dependable market. Improvement in the price situation would appear to depend upon the production of a larger percentage of cigarette grades and upon greater attention to grading and packing for export trade.

"*Chewing, Smoking and Snuff Types.*—These comprise the dark fired, dark air cured, and Virginia sun cured types. Almost without exception they have suffered decline in prices for the 1925 crop compared with 1924, notwithstanding the fact that the supply of the group has declined about 22 per cent. during the past two years. The demand for chewing and snuff, if not actually declining, is at least not growing. Furthermore, the greatly increased production of similar types of tobacco in foreign countries has made serious inroads on the foreign market for the American dark fired types. Italy, which in the past has been an annual purchaser of thirty-eight to forty million pounds of dark fired tobacco, is not only producing practically all of its own tobacco, but to some extent is competing with American leaf in other foreign countries. Great Britain has greatly stimulated production in her colonial possessions by giving them the benefit of differential import duties. Also, in practically all countries the cigarette habit is taking the place of other forms of tobacco used. The result of these influences is shown by the declining exports and lower prices paid to growers. Green River exports show an increase over 1924, and the present low prices are partly due to the poor quality of the crop.

"The prospects for improvement in either foreign or domestic demand are far from encouraging. Rather, it is logical to expect a further decrease in market needs, at least until such time as new markets can be found and developed. It is still true, however, that wrapper grades of dark fired tobacco are bringing remunerative prices, but unfortunately only a small per cent. of the crop runs to the higher grades.

"Two objectives should therefore be kept in mind by the growers for 1926,—to readjust their total production in accordance with the undoubted decrease in demand, and strive for betterment of quality. Both objects can be accomplished by restricting plantings to such an acreage per man as can be given intensive care during the cultivation and curing of the crop.

"One Sucker has become one of the least profitable types to grow. The consumption during 1925 reached the lowest point since the war, and stocks are higher than for several years past. Its foreign trade is unimportant, the principal use being for plug, twist and snuff. This type is therefore being crowded out by the swing of popular taste to cigarettes.

"Virginia sun cured, a plug type, is likewise on a decreasing scale, both of production and consumption. Stocks are the lowest on record, and a short crop was produced in 1925.

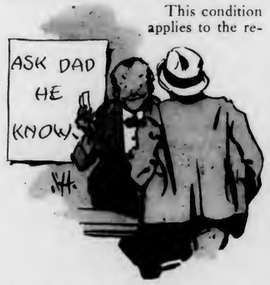
"Virginia fire cured has maintained a high average price per pound compared with western fire cured types, notwithstanding the fact that consumption has

(*Continued on page 18*)

ONE SUN that has never set!

By Irvin S. Cobb

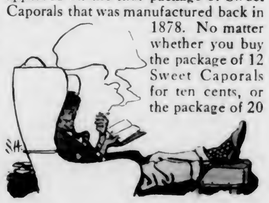
OVER at the factory they told me that the sales of Sweet Caporal Cigarettes had been mounting up steadily here of late. There was no unusual stimulation in the way of a special advertising campaign. But sales had grown larger and still larger. They are growing while you are reading this. More Sweet Caporals are being sold today than were sold yesterday, more will be sold tomorrow than were sold today.



This condition applies to the retailers all over the United States. According to expert opinion there can be but one explanation to account for so spontaneous and unforced a groundswell in the demand for a brand which has been a standard and a staple for forty-seven years.

The answer is that an increasing number of cigarette smokers in America are turning to the crusty natural blend that suited their fathers and their grandfathers who bought Sweet Caporal Cigarettes before them, a blend of selected Virginia tobacco, made into cigarettes by a process which has never been changed, with the purest of Vermont maple sugar for its savoring, and positively nothing else.

Perhaps you have noticed that part of the trademark of Sweet Caporals is a blazing sun. That trademark is historic. It appeared on the first package of Sweet Caporals that was manufactured back in 1878. No matter whether you buy the package of 12 Sweet Caporals for ten cents, or the package of 20 Sweet Caporals for fifteen cents, you'll find that same ancient and honorable device upon it. Here is one sun that has never set or sunk in forty-seven years and is rising higher now than it ever rose before. You can't get away from an argument that speaks for itself.



Sweet Caporal, to my way of thinking, is that kind of cigarette. It speaks for itself. And it's speaking louder all the time.

Thank you. Irvin S. Cobb

P. S.—*I write an article like this every once in a while. Watch for the next. I have declined propositions to turn out advertisements for various manufactured articles because I feel I merely would be a hired hand, exploiting this, that or the other thing for so much a word. But I reached for this opportunity. I knew I could put my heart in it—could with sincerity endorse the article I was praising.*

BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE

Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."

Loudon Mfg. Co. Grand Rapids, Mich.

SUPPLIES

PAPER BAGS.

Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.

Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.

THE WESTERN PAPER GOODS CO., Third and Lock Streets, Cincinnati, Ohio.

NIC. ALTHAUS CO MANUFACTURERS OF FINE CIGAR BOXES CEDAR, SAW AND PLANING MILLS LABELS, RIBBONS, CIGAR MAKERS' SUPPLIES. TEL. 4270 LEXINGTON ESTABLISHED 1875. 657-641 EAST 17'H ST. NEW YORK.

CIGAR BOXES

F. BRECHT'S SONS

CIGAR BOXES

109 N. Orianna Street

PHILADELPHIA, PA.

Monroe Jarrett Sons

WOODEN CIGAR BOXES

TRADE *JARSO* MARK

Randolph and Jefferson Streets

Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

DEAUVILLE:—44,474. For smoking pipes and tobacco pouches. January 27, 1926. Delacour & Lewis Corp., New York, N. Y.

BELLEAU:—44,475. For smoking pipes and tobacco pouches. January 27, 1926. Delacour & Lewis Corp., New York, N. Y.

BOUL MICH:—44,476. For all tobacco products. February 1, 1926. Randall-Wagner Co., Inc., Chicago, Ill.

RAINSFORD:—44,477. For all tobacco products. February 1, 1926. Ernest H. Fleischmann, New York, N. Y.

HENRY HUDSON:—44,479. For smoking tobacco. February 4, 1926. B. Payn's Son's Tobacco Co., Albany, N. Y.

SEA SLED:—44,480. For all tobacco products. February 5, 1926. American Litho. Co., New York, N. Y.

TRANSFERS

THOMAS R. MARSHALL:—16,733 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered December 7, 1908, by Frank J. Baker, Brookville, Ind. Transferred to W. K. Gresh & Sons, Inc., Norristown, Pa., December 23, 1925.

LA PALINA:—22,806 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered July 5, 1900, by S. Paley, Chicago, Ill. Transferred to Congress Cigar Co., Philadelphia, Pa., January 25, 1926.

LA ABILIDAD:—19,033 (Trade-Mark Record). For cigars. Registered April 19, 1898, by F. Heppenheimer's Sons, New York, N. Y. Through mesne transfers acquired by H. A. Priestman, Los Angeles, Cal., and re-transferred to Golden State Box Factory, Los Angeles, Cal., August 17, 1925.

VALWOOD:—35,989 (United Registration Bureau). For cigars. Registered September 17, 1910, by Valrance & Woodworth, Los Angeles, Cal. Through mesne transfers acquired by H. A. Priestman, Los Angeles, Cal., and re-transferred to Golden State Box Factory, Los Angeles, Cal., August 17, 1925.

BILLIE TAYLOR:—15,013 (Tobacco Leaf). For cigars. Registered April 14, 1898, by William Taylor, New York, N. Y. Transferred to Arguelles, Lopez & Bro., Inc., Tampa, Fla., February 2, 1926.

ETON ARMS:—44,267 (Tobacco Merchants Association). For all tobacco products. Registered June 29, 1925, by Pasbach-Voice Litho. Co., Inc., Brooklyn, N. Y. Transferred to Kraus Cigar Co., Inc., New York, N. Y., February 3, 1926.

EL COLONIAL:—4101 (Trade-Mark Record). For cigars. Registered July 6, 1887, by Geo. Schlegel, New York, N. Y. Transferred to Schendel & Schendel, New York, N. Y., and re-transferred to Stanley Schendel, New York, N. Y., February 5, 1926.

CANCELLED REGISTRATION

RABBIT BOX:—44,451. For tobacco manufactured in all its forms. Registered December 31, 1925, by Norvell Tobacco Co., Atlanta, Ga., and cancelled February 3, 1926.

OUTLOOK FOR TOBACCO

(*Continued from page 16*)

been on a downward scale, and stocks are unusually high. The factors which are adversely affecting the western types may be expected ultimately to operate also against Virginia dark.

Cigar Types

"The cigar trade has lost ground in recent years due to the increasing popularity of the cigarette. The most hopeful signs for its revival appear to be a noticeable trend toward five-cent cigars and a prospective reduction in the tax on cigars.

"The past year has witnessed an increasing number of new nickel brands, made possible in part by economies in manufacture. Class A cigars, selling at five cents, show slightly increased sales, whereas Class B, two for fifteen cents, have decreased, and Class C, ten and fifteen cents, have remained about the same. With further attention to the production of low priced quality cigars there should develop a broader market for cigar leaf, at fair prices, especially of the types grown in Pennsylvania, the Miami Valley, and Wisconsin.

"In the Connecticut Valley, the situation of the tobacco growers has become acute. Abnormally large stocks have accumulated and the price per pound has declined sharply. Stocks are said to consist to a large extent of the upper middle grades such as go into Class B cigars, two for fifteen cents, the sales of which are declining. Material reduction of tobacco production in this area appears inevitable."

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.

26th St. and 9th Ave., New York

WESTERN REPRESENTATIVE: PAUL PIERSON 139 North Clark Street, Chicago, Ill.

Cigar Labels, Bands and Trimmings of Highest Quality

OSCAR PASBACH, PRES. J. A. VOICE, SECY. & GEN'L. MANAGER

PASBACH-VOICE

LITHOGRAPHING CO. INC.

ART LITHOGRAPHERS

GRAND STREET AND MORGAN AVENUE BROOKLYN, N. Y.

CIGAR LABELS - CIGAR BANDS

PERFECT LITHOGRAPHY

CIGAR LABELS BANDS

American Box Supply Co.

2309 Russell Street Detroit, Mich.

Corner of Grattot Street

Exclusive Selling Agents For THE CALVERT LITHOGRAPHING CO.

Colorgraphic

LABELS-BANDS-ADVERTISING

WINDOW TRANSPARENCIES

Quality Service

AMERICAN LITHOGRAPHIC COMPANY

NINETEENTH STREET & FOURTH AVENUE — NEW YORK

SINCE 1870

CIGAR BANDS CIGAR LABELS

SPECIAL PROCESS

WM. STEINER SONS & CO.

257-265 W. 17th St. - New York City

Sole Distributors for New Model Cigar Banding Machine for Ungummed Bands

The Standards of America

Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851

ALL OF THE OLD ORIGINAL

Maccoboys—Rappees—High Toasts Strong, Salt, Sweet and Plain Scotchs

MANUFACTURED BY

GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE

DILL'S BEST

"It's A Mighty Fine Pipe Tobacco"

If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.

10c 15c 25c 75c $1.50 SIZES

J. G. DILL CO. Richmond, Va.

Good Tobacco
GROWS IN THE
Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE.

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

MARCH 1, 1926

VOLUME 46 No. 5

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY *P. Lorillard Co* ESTABLISHED 1760

LA PALINA
CIGAR

"BEST OF THE BEST"

OPTIMO
VERY MILD — VERY MILD
CIGARS

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA MEGA
Clear Havana Cigar
MADE-IN-BOND

LA MEGA is made only in the finer grades.
More than 50 shapes and sizes to select from.
Prices and terms cheerfully furnished upon application.

V. GUERRA, DIAZ & CO.
TAMPA, FLA.

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CIGAR

Extremely Mild

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 MARCH 1, 1926 No.5

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

Volume 46

THE TOBACCO WORLD

Number 5

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, MARCH 1. 1926 Foreign $3.50

NEW TAX BILL FINALLY PASSED

The new tax bill has now been finally passed by both Houses of Congress, and awaits only the signature of the President to become law.

As announced in our Bulletin of February 20th, the cigar tax reduction follows the Senate Plan.

All in all, it is estimated that the Tobacco Industry's Tax bill is reduced by some $21,000,000.

A summary of the major changes in the law incorporated in the new bill follows:

Cigar Tax Reduction

	Present Rates Per M.	*New Rates Per M.*
Little Cigars	$ 1.50	$ .75
Cigars:		
Class A	4.00	2.00
Class B	6.00	3.00
Class C	9.00	5.00
Class D	12.00	10.50
Class E	15.00	13.50

The text of the existing law is slightly amended by the addition of a provision that in determining the tax to be paid, regard shall be had to the ordinary retail price of a single cigar *in its principal market*. As we have previously indicated, this provision does not involve any new principle for substantially the same provision has been a part of the Internal Revenue Regulations almost from the time classification of cigars was first adopted.

The new cigar tax rates become effective thirty days after the bill is signed by the President.

Full Rebate for Floor Stock on Hand

Rebates for the difference between the old tax rates and the new tax rates will be allowed for all tax-paid stock on hand on the date when the new tax rates become effective, *i. e.*, thirty days after the bill is signed by the President. This will include all cigars purchased during the thirty days interim and remaining unsold at the end thereof.

In this connection attention is again directed to the fact that under this provision no claim for less than $10 will be recognized. In other words, those desiring to file claims for refund must have enough stock on hand to make a claim for not less than $10.

The Revenue Department is already preparing the necessary forms and regulations for the taking of inventories and filing of claims for rebates. These will be supplied to the collectors in the respective revenue districts, who in turn will furnish them to the trade.

Special Manufacturers Tax Repealed

The Special taxes on cigar manufacturers ranging up to 10 cents per M. cigars sold; on cigarette manufacturers and manufacturers of small cigars at the rate of six cents for every 10,000 sold, and on tobacco manufacturers ranging up to sixteen cents per thousand pounds sold, are all completely repealed.

Proposed 8-Cent Leaf Tobacco Tax Stricken Out

The proposed provision for the sale of leaf tobacco to the consumer in packages similar to manufactured tobacco under an eight-cent tax has been entirely eliminated from the bill.

New Tobacco Packages

In addition to the packages prescribed by existing law, provision is made in the new bill, effective immediately on its enactment, for the following new packages for manufactured tobacco—9 oz., 11 oz., 13 oz. and 15 oz. With these new additional packages, the statutory packages above 4 oz. will now run up to 16 oz. with 1 oz. difference between each package, *i. e.*, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15 and 16 oz.

Excise Tax on Pipes, Etc., Eliminated

The present 10 per cent. excise tax on cigar or cigarette holders and pipes composed wholly or in part of meerschaum and amber and humidors is completely repealed, effective immediately on the enactment of the new bill.

Exported Tobacco and Snuff

The present law has been amended so that, effective immediately on the enactment of the new bill, exported tobacco and snuff will no longer be required to bear the caution notice label or factory brand.

Under present law, exported cigars or cigarettes are not required to bear the same.

Shipments to U. S. Possessions

Under the new bill the taxes imposed, among other things, upon tobacco products shall not apply in respect to articles sold or leased for export or for shipment to a Possession of the United States, and in due course so exported or shipped.

In so far as tobacco is concerned, The American Samoa is the only Possession of the United States that this provision is intended to cover. All other possessions are already covered by existing statutes.

What the Tobacco Industry Saves in Taxes Under the

(*Continued on page 6*)

NEW TAX BILL FINALLY PASSED

(*Continued from page 5*)

New Tax Bill

	Tax Payments Under Present Rates (Fiscal Year 1925)	**Estimated Payments Under New Bill*	*Saving*
Little Cigars	$750,352	$375,176	$375,176
Cigars:			
Class A	$11,783,458	$5,891,729	$5,891,729
Class B	7,575,132	3,787,566	3,787,566
Class C	22,834,695	12,685,941	10,148,754
Class D	1,625,841	1,422,611	203,230
Class E	544,078	489,671	54,407
Total Large Cigars	$44,363,204	$24,277,518	$20,085,686
Special Manufacturers Taxes:			
Cigar Manufacturers	$656,714	.....	$656,714
Cigarette and Small Cigar Manufacturers	396,469	.....	396,469
Tobacco Manufacturers	72,731	.....	72,731
Total Special Manufacturing Taxes	$1,125,914	.....	$1,125,914
Cigar Holders, Pipes, Etc.	$65,243	.....	$65,243
Total Saving to the Industry			$21,652,019

*Based upon 1925 figures of withdrawals and collections. Products from P. R. and P. I. included.

Corporate Income and Capital Stock Tax

The capital stock tax is completely repealed.

The present 12½ per cent. tax on corporate earnings is increased to 13 per cent. for the first year and 13½ per cent. thereafter. That is to say, the tax to be paid during 1926 on corporate incomes earned in 1925 will be 13 per cent. Thereafter, the rate is to be 13½ per cent.

The new bill also provides that a taxpayer, whose taxable year is the calendar year, and who elects for the calendar year 1925 to pay the tax in four instalments as provided for in the act shall make such payments as follows: The first two instalments shall each equal 24 per cent. of the tax; and the last two instalments shall each equal 26 per cent. of the tax.

The increased corporate income tax does not apply to insurance companies who will continue under the old 12½ per cent. rate.

Estate and Gift Taxes

The Estate Tax is retained, but the maximum tax rate is reduced from 40 to 20 per cent., on estates of $10,000,000 and above, with the exemption increased from $50,000, as at present, to $100,000. In addition an allowance is provided for amounts paid to States in inheritance taxes up to 80 per cent. of the Federal tax.

The bill also contains a retroactive provision that all existing estates subject to taxation under the old laws shall be taxed under the 1921 Act with a maximum of 25 per cent. That is to say, estates created between June 2, 1924, and the date of the passage of this new act, which would otherwise be taxed under the 1924 Act bearing a maximum tax rate of 40 per cent., will receive the benefit of this retroactive provision by making them subject to tax under the 1921 Act. It is also provided that a credit for amounts paid to States in inheritance taxes up to 25 per cent. of the Federal taxes, as permitted under the 1924 Act, shall apply under the change.

Gift taxes are repealed under the new act effective January 1, 1926. A retroactive provision, similar to that for estate taxes, is incorporated so that for the calendar years 1924 and 1925, rates coinciding with those of the 1921 estate tax would be made applicable. Provision is also made for refund without interest of any excess of taxes paid under the 1924 Act over those imposed by the new act.

Excise Taxes

All the remaining emergency excise taxes are repealed, effective immediately on the enactment of the new bill, with the exception of the tax on passenger automobiles and motor vehicles which was reduced from 5 to 3 per cent., and the tax on pistols and revolvers which was left at 10 per cent. The automobile tax reduction goes into effect thirty days after the bill is signed by the President.

Occupation Taxes

All the remaining miscellaneous special occupation taxes except the tax on brewers and distillers and dispensers of narcotics are repealed.

Distilled Spirits

The present $2.20 tax on distilled spirits is reduced to $1.65, effective January 1st next, followed by a further reduction to $1.10, effective January 1, 1928.

Cereal Beverages

A new tax is imposed of one-tenth of a cent per gallon on beverages, derived wholly or in part from cereals or substitutes therefor, and containing less than one-half of 1 per cent. of alcohol by volume.

Stamp Taxes

Effective thirty days after the bill is signed by the President, the existing stamp taxes are repealed on deeds and conveyances, proxies, powers of attorney, custom house entries, withdrawals from custom bonded warehouses, and on bonds of indebtedness, etc., as applied to individuals, leaving the latter tax assessable only against corporation securities. All the remaining stamp taxes now in effect are continued in force.

Miscellaneous

The price limit on which theatre tickets are taxed is advanced from 50 to 75 cents, effective thirty days after the bill is signed by the President. The income tax publicity feature has been repealed in so far as publication of the amount of tax paid is concerned.

(Note: The President signed the tax bill on Friday morning, February 26th.)

EDITORIAL COMMENT

THE tax bill has passed and has been signed by the President. It brings relief to the cigar industry. Possibly not as great as has been hoped for, but at least a relief.

Now what will the next few months bring forth in the cigar industry?

We hope it is going to bring to the smoking public better cigars for the price paid for them, but we are disturbed by rumors of the possibility of brands selling at two for fifteen cents being put on the market at three for twenty cents.

Figuring this over with those who know how to use a sharp lead pencil, considering reduced prices of leaf tobacco and the tax, there seems to be a gap of several dollars which must be made up somewhere. Just who is going to make this up? The manufacturer has cried poverty, yet a certified public accountant can't see how he is going to escape going deeper in the hole if the manufacturer insists on trying to sell his merchandise cheaper, unless he figures he expects his suppliers to foot the bill.

That, however, is beside the point. If those who smoke do not smoke cigars, why not? Is it price? Is it quality? Or has the cigar passed its zenith of consumption?

There was a time when the manufacturers of cotton stockings were fairly prosperous, and the same applies to those who made lisle stockings. Where are they today? Is it possible that the demand for cheap merchandise is in the minority? We do not attempt to answer the question, but it is something that should receive serious consideration from those who are attempting to market low-priced cigars.

There are numerous brands of five-cent cigars that we feel should make progress, and in fact a few of them have progressed satisfactorily. But over a period of years, particularly since the war, has the industry's progress been confined to the development of the five-cent cigar market?

We hesitate to offer even a suggestion opposing the shrewd brains of the heads of corporations and individuals fighting for supremacy in the cigar industry at the present time.

But we have no hesitancy in saying that the public is entitled to a better cigar for its money now, instead of a cheaper one.

We have trailed the procession with its banners marked, "What this country needs is a good five-cent cigar." Well, there has been no dearth of cigars selling for five cents. But on the other hand, we see no general improvement. Therefore, we seriously consider whether or not the industry, or the country, knows just what it does want. We do know what we want. There are at least three brands of five-cent cigars that hold an appeal for us, but for steady diet we want something just a little better. Why not sell half as many good cigars at twice the price, and make just as much money? Of course, there is a five-cent market, but for how long? We can't answer that, either.

"Consolidation" is written on the banners of every industry from banks to buttons. It has been going on in the cigar industry for a number of years, but it hasn't gone far enough.

Regardless of the competition, the cigarette industry has thrived on publicity, and has overwhelmed the cigar production figures for years. The ultimate success of the cigar industry must proceed along the lines of consolidation, and advertising.

With our facilities for production we must face the fact of intensive competition, and the bankers know that the key to profits in such a situation is consolidation. Otherwise we have demoralization in industry, eventually.

We have wandered afield from our original thought. We want to emphasize the need for better cigars, not cheaper ones. Because there has been a tax reduction is no reason for trying to get the ultimate mill from the cigar business so long as it lasts. It is fundamentally selfish, and will eventually bring its own retaliation.

Two of the largest concerns with local headquarters are manufacturing Class C cigars and up. They are making more cigars selling for ten cents and up, than used to be made by two firms manufacturing cigars selling for five cents.

We believe that any brand that is sold at a cheaper price, regardless of manufacturing economies and because of the tax reduction, will suffer in the long run. Better cigars at the same price will go far to encourage the occasional cigar smoker, or the smoker who has not used cigars but who smokes cigarettes.

The apparent theory that price is the dominating factor in the success of cigar manufacturing may be true, but we personally do not believe it.

In this age of education we are buying for quality, and we would not buy a dozen pair of cotton socks for seventy-five cents if we could buy two pair of good lisle socks for the same price.

The matter of a choice of a brand of cigars is purely an individual preference, but the cigar smokers who are still coming to the counter are getting "particular" to say the least.

We say give the smoker better cigars for the same money and let them brag about it. Nothing succeeds like that personal word-of-mouth advertising. It simply can't be beat.

Will the cigar industry try it?

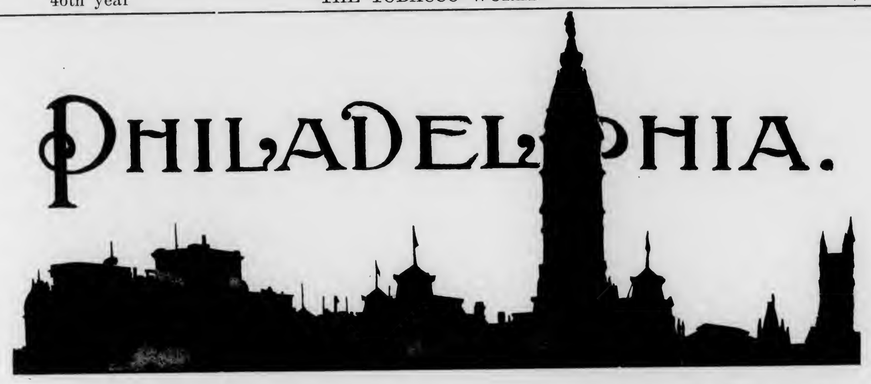
1925 RECORD YEAR FOR UNITED

Sales and earnings of the United Cigar Stores Company established new records in 1925. Net profits were $9,989,676, a gain of 29 per cent. The balance available for the common stock, after deductions, was $8,526,851, equivalent to $5.94 on each of the 1,434,036 shares outstanding. This compares with $4.68 earned in the previous year.

SAM GILBERT A VISITOR

Samuel Gilbert, president of Otto Eisenlohr & Brothers, Incorporated, was a visitor at headquarters here last week.

PHILADELPHIA.



FRANK VETTERLEIN DEAD

Frank B. Vetterlein, who has conducted a cigar store at the southeast corner of Fifteenth and Market Streets, for a number of years, passed away at his home in the Hotel Tracy, Thirty-sixth and Chestnut Streets, on Thursday.

He was a brother of Herman G. Vetterlein, leaf tobacco broker, Julius Vetterlein, of the firm of J. Vetterlein & Company, and also a brother of the late Joseph Vetterlein of the firm of Vetterlein Brothers, cigar manufacturers.

Funeral services were held today at 2 P. M. from the Oliver H. Bair Building, 1820 Chestnut Street.

Mr. Vetterlein was sixty-seven years old. He is survived by one daughter, Frances Vetterlein, of Philadelphia.

FORD BAYUK WED ON FEBRUARY 24th

Ford M. Bayuk, son of Meyer Bayuk, of Bayuk Cigars, Incorporated, and Miss Mabeylley J. Faggen were married on February 24th, at noon, in Keneseth Israel Temple.

Mr. Bayuk is engaged in the brokerage business here and is a graduate of Lehigh University. Miss Faggen was an art student at Columbia University, and is an accomplished musician.

The ceremony was performed by Rabbi William Fineshriber. The happy couple sailed on the "Olympic" for a honeymoon in Europe and expect to return on April 1st and take up their residence at 1437 Conlyn Street.

"MADAME BUTTERFLY" FACTORY DAMAGED

A fire broke out on the third floor of the factory building at 324 North Ninth Street, early yesterday morning and water caused considerable damage to the cigar factory of George Zifferblatt, manufacturer of the "Madame Butterfly," which occupies the first and second floors.

The fire occurred in the factory of Wexler & Cohen, shirt manufacturers.

BAYUK EARNINGS

Statement of Bayuk Cigars, Incorporated, for the year ending December 31, 1925, shows earnings of $634,051 after provisions for Federal income tax. Dividend payments on the preferred stock for the year amounted to $216,680, leaving a balance of $317,371, or $5.41 per share for the common. There are 77,121 shares of no-par common outstanding.

ALLEN RESIGNS FROM BAYUKS

Fred J. W. Allen, who has been the director of the retail sales force of Bayuk Cigars, Incorporated, for the past eight years, has resigned from the company in order to give more time to his personal affairs.

Mr. Allen tendered a luncheon to the sales staff on Saturday, February, 20th, and explained the reasons for his step and announced that he hoped to be able to find time to keep up his pleasant friendships with the staff in the future.

Mr. Allen came to Philadelphia from Peoria, Ill., in 1918 to take up his work with the Bayuk organization, and since that time has been particularly successful.

All of his associates express deep regret that he will no longer be one of them.

SCARLETT'S STORE ROBBED

Early Friday morning, thieves entered the Scarlett cigar store by breaking the glass in the front door at 703 Chestnut Street, and made away with cigars and cigarettes valued at $1400 and also $90 in cash which was left in the four cash registers in the store.

According to Jack Hershman, manager of the store, the robbery occurred between 3 and 3.30 A. M. This is the third time in three months that the store has been broken into by thieves.

EIMERBRINK JOINS TAMPA CONCERN

Tampa, Fla.—C. Harry Eimerbrink, former vice-president of Otto Eisenlohr & Brothers, Incorporated, Philadelphia, and later with Yocum Brothers, of Reading, Pa., has been elected vice-president of the Preston Cigar Company, here, and has acquired a substantial interest in the firm.

Mr. Eimerbrink will supervise the manufacture of their brands, "Tampa Life," and "Florida Queen."

The Preston Cigar Company was organized about a year ago and has made remarkable progress with their brands in the South and Middle West.

MILWAUKEE BROKER VISITS RED LION

Abraham Peckarsky, of Peckarsky Brothers, Company, cigar brokers, of Milwaukee, Wis., spent last week in Red Lion as the guest of E. L. Sechrist, head of the Superior Cigar Company, of that city. Mr. Peckarsky is reported to have placed orders with the Superior Cigar Company for their entire output of the Red Lion and York factories for the balance of the year.

CUBAN PARCEL POST BILL SERIOUS MENACE TO CIGAR INDUSTRY

Trade-wide Opposition Necessary to Avert Mail Order Competition of Cuban Cigars

In a special bulletin mailed last week by Charles Dushkind, managing director of the Tobacco Merchants Association, the trade is urged to oppose vigorously the passage of the Cuban Parcel Post Bill.

Following is the bulletin:

"The Cuban Parcel Post Bill reported in our previous bulletin has been referred to a sub-committee of the Ways and Means Committee, consisting of

"Hon. Isaac Bacharach of New Jersey, Chairman,

"Hon. James C. McLaughlin of Michigan,

"Hon. Henry T. Rainey of Illinois.

"The Post Office and Customhouse officials favoring this bill have already been heard by the sub-committee.

"The cigar interests will have a hearing before this Committee next Tuesday, March 2d.

"While we shall endeavor to have a formidable delegation of cigar interests to oppose this measure before the Committee, the real force against the proposed legislation must come direct from the trade, and so we cannot too strongly urge that every member of the cigar industry, who feels, as we do, that the development of a mail order business in this country on Cuban cigars would be disastrous to our own industry, should immediately write or wire his protest to every member of this sub-committee.

"And please bear in mind that the lifting of the existing embargo against the importation of cigars in less than 3000 in a single quantity, and permitting them to be transmitted by parcel post in single boxes, as provided for in the pending bill, would mean the selling of cigars by the Cuban manufacturer direct to the American consumer, eliminating the usual margin of the importer and the retailer, whereby the Cuban cigars would be brought down to the same level of prices that American cigars are sold for.

"It is hardly necessary, therefore, to emphasize the seriousness of mail order competition on Cuban cigars.

"So again we urge that letters or telegrams be sent in large numbers to the members of the Committee, and please send us copies of same, as well as any replies which may be received.

"Please address the members of this Committee—House Office Building, Washington, D. C."

VASSAR COLLEGE PERMITS SMOKING

Vassar College has announced that two rooms have been set aside at the college where smoking by the students will be allowed. One room is for the senior class and the other room for the balance of the students.

The decision was made by the student association, which has been given full power over smoking regulations by the faculty.

CIGARETTES SOOTHE NERVES OF COUNTESS

Countess Cathcart, during her unpleasant detainment on Ellis Island while awaiting word from the authorities at Washington as to whether she would be allowed to land in the United States or not, spent most of the time smoking incessantly to quiet her nerves, according to visitors.

And there are people who would take away the one comfort that people in trouble have resource to—the cigarette.

DISCOUNTING THE CUSTOMER

By M. L. Hayward

Living in Canada, near the international boundary, and traveling more or less in the United States, I am familiar with the Canadian reaction to the exchange situation, and have made the discovery that there is a right and wrong way of dealing with the discount of Canada funds.

I frankly admit, at the outset, that the average Canadian is pretty touchy on the subject, and that his attitude is not distinguished by any great display of sweet reasonableness.

When the American tourist in Canada pays a bill in American money, and asks for the premium, he gets it—generally accompanied by a reminder that American money could be bought for sixty cents on the dollar, at the close of the Civil War: and the Canadian in the United States who finds his money at a discount, often accepts it with a rather bad grace.

Shortly after Canadian funds went to a discount I was in an American tobacco store when a Canadian guest tendered a $20 Bank of Montreal bill in payment of his account.

"Two per cent. discount," the clerk snapped.

"Discount it, then," the customer agreed, and received his change, less forty cents.

"Now, I've 'traded' here regularly for forty years, and you can take your old store and go flying to the torrid zone, with it," was the customer's ultimatum.

I am not attempting to justify the Canadian attitude, neither do I uphold the American who takes his discount with an air of conscious superiority. The question of who won the war, if debated at all, should be threshed out separately and apart from the problems of money exchange.

The Canadian prejudice exists, however, and I do wish to point out that there is a right and wrong way of dealing with the discount problem.

The American, for instance, who objects to Canadian money on the ground that it is "no good," is not acquiring a permanent customer. "Three per cent. off," is one thing—"we don't accept Canadian stuff," is another.

On one occasion I tendered a Canadian $2 bill in a Boston tobacco store, before bobbed hair came in, whereat the pompadoured cashier turned up her powdered nose.

"We don't take that Canadian stuff here," she informed me.

"Discount it whatever you like," I told her.

"It's no good, and I'll ring for the manager," was the haughty reply.

"I'd be glad to meet him—probably he knows something," I told her; the manager appeared, and looked at the rejected bill.

"Of course it's all right," he decided.

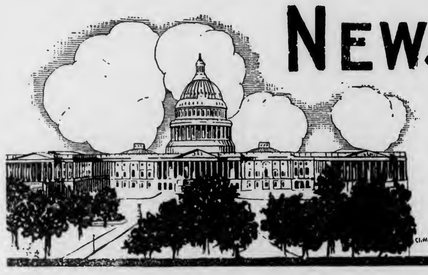
"I'm willing to pay the prevailing discount," I assured him.

"Discount be hanged. We'll shove it in our bank deposit and it'll go through at the face," the manager averred.

I always felt satisfied that the tobacco company stood the discount on my $2, but I would walk several blocks out of my way tomorrow to buy a box of cigarettes at the same place.

It is a small point, but no American makes a firm friend out of a casual Canadian customer by calling his Canadian funds "foreign money."

(*Continued on Page 14*)



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Hearings on Cuban Parcel Post Law Postponed

THE House Ways and Means Committee has postponed until March 2 the further hearings it has scheduled upon the Green bill designed to open the parcel post mails of the United States to the entry of cigars in small packages from Cuba. On that date it is expected that a large delegation of Florida cigar manufacturers will appear before the Committee to protest against the competition that will come to them through this procedure.

At an initial hearing on the bill, officials of the Post Office Department declared that upon this action depended the continuance of the existing parcel post agreement with Cuba. The Postal Administration of that country have indicated that they will be inclined to abrogate the existing agreement should Congress in the immediate future fail to permit Cuban cigars to enter the United States through the mails in quantities less than 3000, as now required by law.

The Cubans have the backing, it is said, of the large mail order houses of the United States, as well as certain export associations, who have found the privilege of using the mails in the shipment of rather large packages highly desirable. In the event that the postal treaty is abrogated, the limit of weight will be four and one-half pounds, instead of eleven pounds as at present.

The matter is being handled by a sub-committee of the Ways and Means Committee consisting of Representatives Bacharach (N. J.) chairman; McLaughlin (Mich.), and Rainey (Ill.).

Data on Tobacco Cultivation in Connecticut is Requested

The Census Bureau has been asked by Republican Floor Leader Tilson to furnish data on tobacco cultivation in Connecticut in a more detailed way than is shown in regularly published reports of the bureau. It is understood that this information is desired by agricultural authorities in Connecticut for use as a basis for a campaign among the tobacco farmers to cut down acreage.

According to Representative Tilson, the tobacco farmers of his State find themselves in much the same position as have the wheat farmers of the West with large stocks on their hands unmarketed. With information in their possession, showing production by townships, and with further information as to the probable requirements of tobacco in the future, the agricultural officials of Connecticut can bring about a more orderly production and marketing that will obviate many of the losses that now are annually sustained in the State.

Full Investigation of Tariff Commission to be Sought

A full investigation of the activities and operations of the United States Tariff Commission since 1922 is to be sought in the near future by Senator Sheppard of Minnesota, who has introduced a resolution for that purpose in the Senate.

The proposed inquiry would go into the procedure of the commission under the flexible tariff provisions; the changes made in membership since enactment of the 1922 tariff act, together with "the reasons for such changes"; the operation and effect of Section 315, "with a view to ascertaining whether the policy determined by Congress in said section can be effectively carried out in fairness and justice to American citizens"; and charges recently made by a member of the commission that, taken as a whole, the commission has ceased to represent disinterested and non-partisan independence. The investigation would also go into the question of whether "improper pressure" has been exerted in connection with any of the commission's investigations.

A special committee would be created to make the investigation and report to the Senate.

The resolution was introduced following unanimous adoption at a recent meeting of the National Board of Farm Organizations of resolutions calling for the abolishment of the commission and a full study of its activities since enactment of the present tariff law.

Reorganization of Internal Revenue Bureau Recommended

Measures for the reorganization of the Internal Revenue Bureau, recommended by the Treasury Department and provided for in bills introduced by Senator Smoot of Utah and Representative Green of Iowa, will be taken up by Congress in the near future.

The plan calls for the creation of separate bureaus to handle the work of the customs division and the prohibition unit, now part of the Internal Revenue Bureau, each to be under the administration of a commissioner and responsible directly to the Secretary of the Treasury.

Adoptions of these changes would restrict the activities of the bureau to the collection of taxes and the administration of the revenue law, while the new bureaus would be charged, respectively, with the collection of customs and administration of the tariff law, and the enforcement of the prohibition and narcotic laws.

(*Continued on Page 12*)

The
Model L Universal Scrap Bunching Machine
$850
Complete
F. O. B. Newark, N. J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 400 to 450 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

5c Cigars

now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.
116 West 32nd Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar

News from Congress

(Continued From Page 10)

Government to Change Method of Handling Income Tax Returns

Washington, D. C.

Decentralization of the work of auditing income tax returns of all classes has been ordered by the Commissioner of Internal Revenue with a view to greater expedition in handling returns.

Hereafter, all returns will be given a preliminary examination in the office of the collector with whom they are filed and only those returns which can not be settled by the collectors will be forwarded to Washington. In the past it has been the practice to send immediately to Washington all returns showing income in excess of $25,000.

Collectors will not attempt to make corrections in connection with which the taxpayer will have ground for protest, but mathematical and other errors readily discernible are to be corrected and called to the attention of the taxpayer. Taxpayers will not, however, be deprived of any rights or privileges enjoyed in the past under the method of handling returns at Washington.

It is estimated that from three to six months can be saved by handling this work at the collectors' offices.

Change in Patent Law to be Sought

Amendment of the revised statutes relating to the issuance of patents is sought in a bill introduced in the House of Representatives by Congressman McDuffie of Alabama.

The measure provides that where two or more applications for letters patent claim the same invention a patent shall be issued to the first applicant, but upon satisfactory proof by affidavit of facts showing invention by a later applicant at a date prior to the filing date of the first application a patent may also be issued to such later applicant and the patentee who is entitled to the patent shall be determined by the United States Courts.

Drastic Measure Introduced Relating to Sale of Second-Hand Automobiles

Members of the tobacco industry and other business men purchasing used automobiles or motor trucks would be protected from the possibility of innocently acquiring stolen machines, under legislation requiring that every automobile and truck sold shall be accompanied by an abstract of title and a duly acknowledged bill of sale, introduced in the House of Representatives by Congressman Little of Kansas.

The measure provides that purchasers of automobiles or trucks shall send the abstract of title and bill of sale to the internal revenue collector of the district for registration, the fee for which is not to exceed $2. It is also provided that within sixty days after the passage of the act every owner of an automobile or motor truck shall furnish the collector with such information regarding the vehicle as would appear in an abstract of title.

Violation of any provisions of the bill would be punishable by fines of from $500 to $3000, which might be accompanied by imprisonment for not exceeding two years. It is believed by Representative Little that legislation of this nature would act as a great deterrent to automobile thieves who now, in most States, have little or no difficulty in disposing of stolen cars.

One Cigar in Every Five Contains Porto Rican

NEARLY 15 per cent. of all leaf tobacco used in the manufacture of cigars in the United States is Porto Rican.

There is enough Porto Rican leaf used, when blended with other tobaccos, to provide "filler" for one in every five domestic cigars.

Three of every 100 cigars consumed in the United States are imported from Porto Rico. Last year, imports of Porto Rican cigars increased 27.56 per cent., a larger gain than was shown by any other type. It was the biggest Porto Rican year since 1920, and the second largest in history.

Far-sighted manufacturers, jobbers and dealers will give thought to this decided trend toward Porto Rican tobacco.

To protect buyers of Porto Rican tobacco the Government requires the affixing of a Government Guarantee Stamp to every box of cigars and every bale or barrel of all Porto Rican tobacco leaving the Island. Look for these stamps.

We can tell you more about Porto Rican cigars and tobacco. Write for information.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
136 Water Street, New York
F. LINARES, Agent

Another of the Camel Cigarette series now running nationally in the magazines

When it's evening—and your little home resounds with the joys of hospitality—when it suddenly seems that no other happiness compares with receiving and welcoming friends
—have a Camel!

WHEN friends come in. And you are busy making them know their welcome. When friendship and hospitality are the brightest joys in all the world—*have a Camel!*

For no other good thing is so widely shared. Camels make every true friendship truer. There never was a cigarette made that put as much pleasure into smoking and giving smoking pleasure to others as Camels. Camels never tire the taste or leave a cigaretty aftertaste. Millions of experienced smokers just wouldn't buy or offer to others any other cigarette but Camels.

So, this night when friends come in to share the warmth of your fire and your friendship—taste then the smoke that is friendly to millions. You may know you are smoking and serving the world's finest cigarette.

Have a Camel!

No other cigarette in the world is like Camels. Camels contain the choicest Turkish and Domestic tobaccos. The Camel blend is the triumph of expert blenders. Even the Camel cigarette paper is the finest, made especially in France. Into this one brand of cigarettes go all of the experience, all of the skill of the largest tobacco organization in the world.

Our highest wish, if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co.

DISCOUNTING THE CUSTOMER

(*Continued from Page 9*)

"There's a 5 per cent. discount on that foreign stuff," I was informed by an American clerk who had probably landed at Ellis Island at a tender age.

Now, I am a Canadian by birth, training and prejudice, with no present intention of taking out "first papers" in an American naturalization court; but one of my ancestors served on the American side in the Revolutionary War at a time when Continental money had no particular standing. When I sojourn in the United States for a few days I do not expect any public demonstration, but I don't want my Canadian money referred to as "foreign stuff," don't spend it anywhere that expression is in current use.

"Sorry we have to discount good money, but the banks charge it to us, and we have to pass it on to our customers," has an entirely different ring and produces a different feeling.

Another mistake which many retail tobacco stores make, in charging a higher discount on the money than the prevailing bank rate. Some few American stores along the border discount Canadian money 5 per cent., when the prevailing bank rate is 2 per cent. The customer buying a twenty-five cent article and tendering a Canadian dollar in payment often does not object vocally to the extra three cents, but, if he has some other purchases in mind, he is pretty apt to go elsewhere.

Probably the most annoying method of all, which is sometimes adopted in border establishments, is to charge the prevailing discount, or more, then give the buyer his change in Canadian money, and quickly turn to another customer. I have seen this tried on several occasions, but never without a strenuous objection.

"If you can't take our money without a discount, you don't shove it back on me at par," is the prevailing Canadian attitude.

It may look like a small matter, but the American who wants to sell something to a Canadian can always afford to put himself in the other fellow's place, and realize that there is a right and wrong way of taking the discount, whereby the seller makes or loses a permanent customer.

Since the foregoing paragraphs were written Canadian funds have gone to a slight premium in New York, which creates a situation requiring equally tactful treatment.

When a Canadian customer pays in Canadian funds, and demands his premium of one-eighth of 1 per cent., the American tobacco dealer can very easily make or lose a permanent customer by his tact—or the lack of it.

"Glad to pay it—there was no excuse for the discount anyway," the wise dealer remarks.

"Too busy to figure up 'chicken feed,' you ought to be thankful to get rid of your Canadian stuff at par," the untactful one announces.

Even if the Canadian is a bit assertive on the premium question, the American can afford to make allowances, remembering that the premium is a very small fraction of the prevailing discount a few years ago, and that if the situation were reversed the American would adopt the same attitude.

CIGAR COMPANY PRESIDENT ROUNDING OUT SIXTEENTH YEAR

Among the photographs of "Big Business Men at Their Desks," which are being run daily by the *New York Evening World*, there appeared last week the photograph of Allie L. Sylvester, president of the American Cigar Company.

The American Cigar Company has the distinction of being the largest manufacturer of cigars in the world, and Mr. Sylvester has been president of the company since 1912.

After finishing a public school education he began his business life in the leaf tobacco business owned by his father, Lewis Sylvester, in New York City.

After the entry of Mr. Sylvester into the firm the business began to grow and was soon one of the largest leaf tobacco firms in the United States.

In 1901 Mr. Sylvester's father retired and in 1907 the firm was reorganized and Maximilian Stern was taken in as a partner and the firm name was changed to Sylvester & Stern.

In 1909 Mr. Sylvester accepted the managership of the leaf tobacco department of the American Tobacco Company, at the invitation of the late James B. Duke, who was then president of the company.

In 1912 Mr. Sylvester was made president of the American Cigar Company, as the successor to Percival S. Hill, who had been elected president of the American Tobacco Company, and he is still holding down the job in a highly satisfactory manner.

COLLINGSWOOD STORE SOLD

The cigar business at the corner of Haddon and Collings Avenues, Collingswood, N. J., owned by Harry Reich has been sold to William Fox, effective February 26th. Mr. Reich held the United Agency rights. The price is reported to have been around $10,000.

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Conforms to specifications of U. S. Bureau of Internal Revenue
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DENICOTIZED TOBACCO
(Antiasthmatic)
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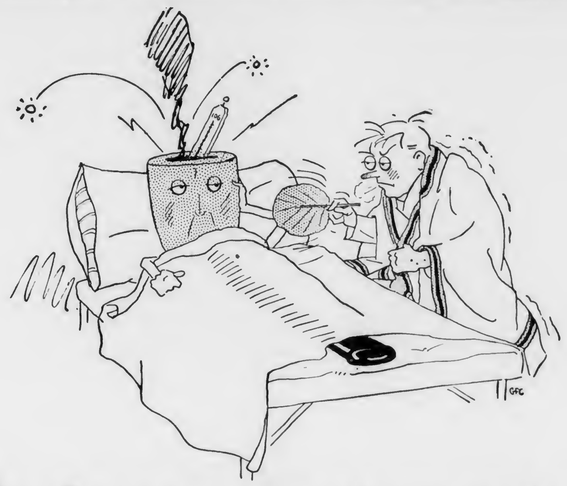


℞ – for men who sit up nights nursing a feverish pipe

Listen, maybe your old pipe's in terrible condition, with a burning temperature of 106° or so... and maybe you've tried patented pipe remedies galore; but try this prescription:—One bowlful of cool, mild Granger every hour... Right off, the temperature 'll drop down to normal—and the old pipe 'll take a new lease on life ... Granger's the proper medicine—it's the premier peevish-pipe panacea.

Granger is "rough cut" for a purpose

Finely cut or granulated tobacco burns fast and hot. But Granger, cut in large flakes, burns slow and makes the coolest, sweetest smoking you ever put in your pipe.

Packed in heavy foil instead of tins—*hence* 10¢

LIGGETT & MYERS TOBACCO CO.

WHAT MERCHANTS WANT TO KNOW

What merchants are most interested in is shown by the questions listed below. These are the twenty-five questions that were asked most often during 1925 by merchants who requested help from the Merchants' Service Bureau of The National Cash Register Company, of Dayton, Ohio.

More than 108,000 questions were asked during the year. These came from merchants in every State and Province of Canada. City, village and cross-roads stores in 258 lines of business were represented. Sales volume in these stores ranged all the way from $3600 to upwards of $36,000,000 annually.

These twenty-five subjects account for a total of 96,529 out of 108,000 questions. This list is, therefore, a fair cross-section of what merchants want to know.

	Number of Times Asked
1. How to Collect Past-due Accounts	7593
2. How to Move Slow Stock	5906
3. Advantages of Departmentizing and How to Go About It	5845
4. How to Make and Analyze a Financial Statement	5357
5. How to Speed Up Stock-turn	5109
6. How to Advertise	5100
7. How to Increase the Average Sale	5088
8. How to Pay Salespeople	5017
9. How to Train Salespeople	4986
10. How to Increase Employees' Interest in the Business	4516
11. How to Get New Customers	4512
12. Better Window Display	4300
13. Right Way to Figure the Selling Price	4070
14. How to Increase Sales Volume	3594
15. How to Know What to Buy, How Much, and When	2938
16. How to Keep Necessary Records	2826
17. Does It Pay to Change from Credit to Strictly Cash?	2808
18. How to Meet Chain Store Competition	2539
19. How to Reduce Expenses	2515
20. How to Regain Lost Customers	2396
21. How to Make An Income Tax Report	2147
22. How to Meet Cut-price Competition	1964
23. How to Meet Mail Order Competition	1832
24. How to Keep a Perpetual Inventory	1808
25. How to Conduct a Special Sale	1763
Totals	96,529

The Merchants' Service Bureau is maintained to help merchants solve their store problems and to furnish any information they need. The principal functions of the Bureau are described in a leaflet "Light on Store Problems."

Merchants' Service is a research and service department maintained by The National Cash Register Company at its factory at Dayton, Ohio.

Its purpose is to gather information about successful retailing methods from every available source, and to give this information to merchants as it may be needed.

This service may be had—free of all charge—by any merchant who wishes to avail himself of the privilege, regardless of whether or not he uses a National Cash Register.

The following bulletin was mailed by The Tobacco Merchants Association to all its members last Thursday, immediately following advices from Washington that the new tax bill had been passed by both houses of Congress:

CIGAR PRODUCTION SHOWS DECREASE FOR JANUARY

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of January, 1926 and are issued by the bureau. (Figures for January, 1926 are subject to revision until published in the annual report.)

Products	*January 1925*	*January 1926*
Cigars (large):		
Class A .....No.	197,586,657	182,253,910
Class B .....No.	88,911,063	69,669,533
Class C .....No.	176,578,609	172,774,005
Class D .....No.	9,471,502	7,824,599
Class E .....No.	2,255,223	1,150,895
Total	474,803,054	433,672,942
Cigars (small) .....No.	36,497,640	14,637,500
Cigarettes (large) .....No.	2,035,033	1,122,438
Cigarettes (small) ....No.	6,652,474,506	6,943,814,797
Snuff, manufactured ..Lbs.	3,403,890	3,390,649
Tobacco, manufactured Lbs.	32,053,505	31,020,781

Note.—The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of January.

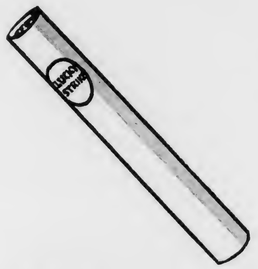
Products	*January 1925*	*January 1926*
Cigars (large):		
Class A .....No.	4,991,390	5,264,875
Class B .....No.	1,107,230	385,600
Class C .....No.	4,563,700	2,370,400
Class D .....No.	3,125	10,750
Class E .....No.	.....	200
Total	10,665,445	8,031,825
Cigars (small) .....No.	1,000,000	.....
Cigarettes (large) ....No.	.....	252,000
Cigarettes (small) ....No.	40,000	41,000

Tax-paid products from the Philippine Islands for the month of January.

Products	*January 1925*	*January 1926*
Cigars (large):		
Class A .....No.	13,280,875	14,911,808
Class B .....No.	181,585	197,170
Class C .....No.	68,767	87,176
Class D .....No.	50	260
Class E .....No.	101	80
Total	13,531,378	15,196,494
Cigarettes (large) ....No.	.....	5,500
Cigarettes (small) ....No.	151,370	231,650
Tobacco, manufactured Lbs.	15	38

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

After all nothing satisfies like a good cigar



Ultimately-

you'll say as millions do, "I prefer Lucky Strike because it's really different." Why?

Because it's toasted

There are countless brands of cigarettes on the market—we've counted over 200. Yet there is only one for which you can give a real reason for preference.

There's only one Lucky Strike—only one cigarette that offers that costly extra process—toasting brings out the hidden flavors of the world's finest tobaccos.

Only one that has a definite reason for its superior flavor. That's because

it's toasted

A reason millions can't resist

Guaranteed by
The American Tobacco Co.
INCORPORATED

BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE
Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."
Loudon Mfg. Co. Grand Rapids, Mich.

NIC. ALTHAUS CO
MANUFACTURERS OF
CEDAR SAW — CIGAR BOXES — END PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. 4270 LEXINGTON — ESTABLISHED 1875
657-641 EAST 17 TH ST. NEW YORK

SUPPLIES

PAPER BAGS.
Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.
Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.
THE WESTERN PAPER GOODS CO., Third and Lock Streets, Cincinnati, Ohio.

CIGAR BOXES

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

WARDWAY:—44,486. For cigarettes and smoking tobacco. February 10, 1926. Reymer & Bros., Inc., Pittsburgh, Pa.

BOW-MAN:—44,487. For cigars only. November 16, 1925. George Schlegel, Inc., New York, N. Y.

W. K.:—44,488. For cigars. January 19, 1926. W. K. Austin, Miami, Okla.

LEXINGTON TWIST:—44,489. For smoking and chewing tobacco. January 18, 1926. The John C. Guy Co., Lexington, Ky.

LA ANTIBA:—44,490. For cigars. February 9, 1926. L. Frant & Son, New York, N. Y.

MARION TALLEY:—44,493. For all tobacco products. February 19, 1926. American Cigar Co., New York, N. Y.

QUALITY KRUKS:—44,494. For all tobacco products. February 19, 1926. East Prospect Cigar Co., East Prospect, Pa.

CONNORS HIGHWAY:—44,496. For all tobacco products. February 20, 1926. United Candy & Tobacco Co., Okeechobee, Fla.

TRANSFERS

PUNJAB:—31,490 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered March 16, 1906, by Steffens, Jones & Co., N. Y. Transferred to E. V. Wilbern, Saugerties, N. Y., February 13, 1926.

BELLA:—25,438 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered January 31, 1913, by B. & A. Cigar Factory, Philadelphia, Pa. Through mesne transfers acquired by Pennsylvania Tobacco Co., York, Pa., and re-transferred to Keystone Cigar Co., York, Pa., February 13, 1926.

ORENA:—32,928 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots and tobacco. Registered April 26, 1907, by Heywood, Strasser & Voigt Litho. Co., New York, N. Y. Through mesne transfers acquired by Sun Cigar Co., Philadelphia, Pa., and re-transferred to Barney Borish, trading as Sun Cigar Co., Philadelphia, Pa., February 6, 1926.

PHILADELPHIA LIFE:—41,662 (Tobacco Merchants Association). For cigars. Registered February 28, 1920, by Morris Kornfield & Barney Borish, Philadelphia, Pa. Transferred to Barney Borish, trading as Sun Cigar Co., Philadelphia, Pa., February 6, 1926.

PRINCE OF HONOR:—18,555 (Trade-Mark Record). For cigars. Registered January 6, 1898, by Schumacher & Ettlinger, New York, N. Y. Through mesne transfers acquired by Sun Cigar Co., Philadelphia, Pa., and re-transferred to Barney Borish, trading as Sun Cigar Co., Philadelphia, Pa., February 6, 1926.

JOSE JAVA:—44,056 (Tobacco Merchants Association). For cigars, cigarettes and tobacco. Registered January 13, 1925, by McKee-Marks Cigar Co., Ottumwa, Iowa. Transferred to The McKee-Marks Cigar Co., Lima, Ohio, February 8, 1926.

RECOGNITION OF SOVIET REPUBLIC SOUGHT BY ILLINOIS REPRESENTATIVE

Resumption of commercial intercourse with Russia, to be accompanied by recognition of the Soviet Government, is sought by Representative Sabath of Illinois, in a resolution which he has introduced in the House.

Since the abrogation in 1911 of the 1832 treaty with Russia, Mr. Sabath declares, a new government has been established in that country which has maintained itself for over six years. "Reports from all reliable unprejudiced sources and persons of the highest standing and repute, such as William Bois Thompson, Colonel Raymond Robbins, Governor J. P. Goodrich, General Graves, Major Slaughter, and a great many others, clearly show that the Soviet Government is stable," he asserted, in introducing his measure. "Nearly all the European nations have recognized and have established diplomatic and commercial relations with the Soviet Government of Russia."

The resolution requests that the President appoint a commission to consider and effect such treaties as will result in a resumption of commercial and diplomatic intercourse with Russia.

LINZ.

THE POOR CIGARETTE AGAIN

It seems to be the practice, whenever the origin of a disastrous fire cannot be definitely determined, to blame the cause on a discarded cigarette, and so the news comes out that the disastrous fire which destroyed the Lafayette Hotel, in Allentown, Pa., on January 22d, was caused by a cigarette. Personally, we are from Missouri.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing matters like a good cigar.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

OSCAR PASBACH, PRES. J. A. VOICE, SECY. & GEN'L. MANAGER
PASBACH-VOICE
LITHOGRAPHING CO. INC.
ART LITHOGRAPHERS
GRAND STREET AND MORGAN AVENUE
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CIGAR LABELS - CIGAR BANDS

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

SINCE 1870
CIGAR BANDS CIGAR LABELS
SPECIAL PROCESS
WM. STEINER SONS & CO.
257-265 W. 17th St. - New York City
Sole Distributors for New Model Cigar Banding Machine for Ungummed Bands

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Good Tobacco
GROWS IN THE
Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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MARCH 15, 1926

VOLUME 46 No. 6

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

LA PALINA CIGAR

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.
WINDSOR PENNA.
After all nothing satisfies like a good cigar

WAITT & BOND

Blackstone CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
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The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.
HANOVER After all nothing satisfies like a good cigar PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

A. KAUFFMAN & BRO. INC.
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ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO
VERY MILD
VERY MILD
CIGARS
Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 46 MARCH 15, 1926 No. 6

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1st AVENUE
NEW YORK CITY

Volume 46 THE TOBACCO WORLD Number 6
Established 1881
A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade
$2.00 a Year PHILADELPHIA, MARCH 15. 1926 Foreign $3.50

REGARDING REFUND OF TAXES

Since there seems to be some confusion in the minds of members of the tobacco industry as to just what procedure is necessary to secure the tax refund on cigars on hand when the new tax bill goes into effect, following is a bulletin on the subject prepared by Charles Dushkind, managing director of the Tobacco Merchants Association:

Due to the many inquiries received by us, we deem it desirable to further amplify our previous bulletins regarding refunds of taxes on cigars and little cigars under the new tax law, as follows:

Rates of Refunds

The rates of refunds to be allowed by the Government are as follows:

On little cigars,	$ .75	per thousand
On Class A cigars,	2.00	per thousand
On Class B cigars,	3.00	per thousand
On Class C cigars,	4.00	per thousand
On Class D cigars,	1.50	per thousand
On Class E cigars,	1.50	per thousand

Date When Refund Becomes Applicable

Under the statute, the new tax rates become effective thirty days after the President has signed the bill.

Accordingly, March 29th has been fixed as the date when the new tax rates become effective. To be more accurate, they become effective at midnight of March 28th.

Hence all tax-paid cigars on hand when the new tax rates become effective, whether in the hands of manufacturers, jobbers, or retailers, are to be rebated at the rates hereinabove specified.

Cigars in Transit

Under the regulations issued by the Government, "Cigars in Transit in the United States or en route from the Philippine Islands or Porto Rico" on the 29th day of March, that is to say, cigars shipped before March 29th but still in transit on the 29th will be rebated in the same manner as cigars actually on hand.

In other words, refunds will be paid for cigars in transit shipped from one point in the United States to another, as well as for cigars en route from Porto Rico or the Philippine Islands to the United States.

Such cigars must be inventoried by the consignee who will be entitled to the refund, if the cigars are actually sold to him, and a certified copy of the bill of lading and the original invoice must be submitted with the claim.

When shipments of cigars are made C. O. D., or with sight draft attached to the bill of lading, or if such cigars are simply shipped on consignment or memorandum without any actual sale to the consignee, they must be inventoried by, and the tax will be refunded to, the consignor and not the consignee.

How and When Inventories Are to Be Prepared, etc.

The Internal Revenue Collectors in the respective districts have already been supplied with blank forms (Form 481, Revised 1926) for the purpose of taking the inventories and preparing the claims, etc. These forms also contain complete and detailed instructions in connection therewith.

Such blanks can, therefore, be obtained by calling at the internal revenue office within the district where the claimant's place of business is located.

Under the regulations, the inventories must in all cases be taken on March 29th. In other words, while the claims may be filed at any time within sixty days, the inventory itself must be taken on March 29th.

Such inventory must be taken in the presence of two disinterested witnesses who must neither be in the employ of the claimant nor must they have any interest in the claim. The official form contains an affidavit to be signed by these witnesses.

As soon thereafter as practicable one of the field deputy collectors from the local district will appear to verify the inventory and, if correct, he will certify to that effect on the same blank.

It is suggested that those desiring to file claims for refund notify their respective internal revenue districts in advance, stating the exact location where the stock is to be found so as to make sure that the field deputy will be there promptly to verify the inventory.

In cases where claims are to be made for goods in transit, as well as for stock actually on hand, two separate inventories must be prepared, though both are to be consolidated for the purpose of the claim.

A concern having more than one place of business must prepare a separate inventory, sworn to by two disinterested witnesses and certified by a deputy collector of the Internal Revenue Bureau, for each place of business. These separate inventories may then be consolidated at the main office of the company and form the basis of a single claim for the aggregate amount.

Unused Stamps May Be Redeemed

Cigar manufacturers having left over unused stamps will be entitled to redeem them to the extent of

(*Continued on page 6*)

REGARDING REFUND OF TAXES

(*Continued from page 5*)

their full value. In other words, they cannot be affixed to cigars after March 28th, but they will have to be redeemed under the old law providing for the redemption of unused stamps.

Claims for Less Than Ten Dollars Not to Be Allowed

The statute specifically provides that no claim for an amount less than $10 shall be paid. Hence, those seeking refunds must see that they have enough stock on hand on March 29th to entitle them to a refund of not less than $10.

FIXED PRICES IN SWITZERLAND

The following article which appeared in *Tobacco,* London, tells what is being done to curb price cutting in Switzerland, and if something of a like nature could only be worked out in this country there would be fewer bankruptcies in the tobacco industry:

"There is an association of tobacco men in Switzerland who are banded together in an agreement to job and retail tobacco products at the same prices. But there are tobacco retailers, at least one in every town of importance and several in the larger centres, who are not members of this organisation and who sell tobacco products at from 20 to 30 centimes lower than the regular organisation members. A book published by the association lists these non-union members and from time to time calls upon all members to refuse to sell tobacco products to such outsiders. But somehow the outsiders do obtain the products. Only recently a wholesale member of this organization was convicted of selling to a 'scab.' He was fined 5000 Swiss francs and had to put up a guarantee of 10,000 Swiss francs more against a second similar offence. The incident will probably prove effective among the members."

TOBACCO SALES INCREASE

Tobacco sales in the producing regions of three States, West Virginia, Ohio, and Kentucky, which find a market here, brought an aggregate of $1,647,695, officials of the Huntington Tobacco Warehouse Company announced. The total volume sold was 8,460,465 pounds. The season closed March 6th.

The 1925-26 sales exceeded the 1924-25 total by 453,980 pounds, and the value of this season's crop exceeded last year's by $153,522, the concern's figures showed.

It was estimated that the tobacco farmer was paid approximately $200 an acre for his product.

REYNOLDS STOCKHOLDERS TO HOLD MEETING

Directors of the R. J. Reynolds Tobacco Company have called a meeting of the stockholders for April 6th to pass on a recommendation to eliminate from the company's charter preferred stock provisions, as all outstanding issues have been called for redemption. They will also be asked to pass on the elimination of provisions for the $100 par value B stock, which has been obsolete for years. It is proposed to change these authorizations into $25 par value B stock.

VIVAUDOU ASSUMES CONTROL OF A. H. SMITH

V. Vivaudou, Incorporated, has taken possession of A. H. Smith & Company, manufacturers of the Djer-Kiss brand of toilet waters. Thomas McHugh, president of Vivaudou, was also elected president of the A. H. Smith & Company. Both Vivaudou and the Smith Company are controlled by A. Schulte.

TRADE MUST REGISTER VIGOROUS PROTEST TO SAVE INDUSTRY FROM MAIL ORDER COMPETITION OF CUBAN CIGARS

If the cigar industry is to be saved from mail order competition by the Cuban cigar manufacturers, the trade must act quickly and in sufficient numbers to have some weight with the Committee on Ways and Means, according to a special bulletin just mailed to members of the Tobacco Merchants Association by Managing Director Charles Dushkind.

The bulletin reads as follows:

The sub-committee headed by Congressman Bacharach, of New Jersey, in charge of the Cuban Parcel Post Bill, as reported in our previous bulletins, now appears to be ready to submit its report to the full Committee on Ways and Means.

According to indications, it is altogether likely that the sub-committee will report the bill with the testimony taken thereon, without any recommendations.

However, if the cigar industry is to be saved from mail order competition of Cuban cigars, the trade must wire or write protests against this bill in large numbers to the chairman of the Ways and Means Committee as well as other members of the committee.

Again we must emphasize that the pending measure would eliminate the existing restriction against the importation of cigars in less than 3000 in a single quantity, and permit same to be transmitted by parcel post in single boxes. This would mean that the Cuban manufacturers transmitting a box of cigars direct to the American consumer would save the margin usually allowed for the importer and the retailer. This margin would more than offset the existing tariff on cigars, and permit cigars to be placed in the hands of American consumers at the same level of prices for which American cigars are sold.

Thus if this bill should be passed we may soon expect Cuban cigars delivered by the letter-carrier at as low as two for a quarter.

And so please do not lose any time, but write or wire at once as above suggested.

CHARLES DUSHKIND,
Managing Director.

List of Members of Committee on Ways and Means

William R. Greene, of Iowa, Chairman.
Willis C. Hawley, of Oregon.
Allen T. Treadway, of Massachusetts.
Isaac Bacharach, of New Jersey.
Lindley H. Hadley, of Washington.
Charles B. Timberlake, of Colorado.
Henry W. Watson, of Pennsylvania.
Ogden L. Mills, of New York.
James C. McLaughlin, of Michigan.
Charles C. Kearns, of Ohio.
Carl R. Chindblom, of Illinois.
Frank Crowther, of New York.
Harris J. Bixler, of Pennsylvania.
Charles L. Faust, of Missouri.
Richard S. Aldrich, of Rhode Island.
John N. Garner, of Texas.
James W. Collier, of Mississippi.
William A. Oldfield, of Arkansas.
Charles R. Crisp, of Georgia.
John F. Carew, of New York.
Whitmell P. Martin, of Louisiana.
Henry T. Rainey, of Illinois.
Cordell Hull, of Tennessee.
C. C. Dickinson, of Missouri.
Robert L. Doughten, of North Carolina.

NOTE.—Please address members of committee: House Office Building, Washington, D. C.

EDITORIAL COMMENT

IN ITS issue of March 13th the *United States Tobacco Journal* under the heading of "Stand Up and Be Counted," presents a comment that should be broadcast throughout the industry.

We wonder how many voters (male and female) realize that so far as the potential vote of the country is concerned, the majority of the members of the electoral college have been determined by a minority vote. Now, we do not ask any reader to take our word for it, but just get the figures on any Presidential election and compare the votes cast throughout the nation with the number of eligible voters. Many Presidents will be found to have been elected by the minority vote of the country. In other words more eligible voters stayed away from the polls than the number who did vote.

We believe that the time is approaching when a national referendum should be taken. No better time could be chosen than the year of a Presidential election. The millions who profess prohibition might come out and vote for their candidate, and certainly they would vote on the referendum. Likewise those who enjoy and approve of the convivial wine and beer would vote for their electors, and most certainly on the referendum. Under such circumstances we would predict a President elected by a majority vote of the country.

We emphasize this thought because every Pullman smoking compartment contains a passenger with decided views on one side or the other. Perhaps he might vote if the inducement was sufficiently attractive. The trouble is that many of us take it out in talk, and not at the "point of operation."

If the reduction in the cigar taxes had been left to a vote of those who were vitally interested in it, we predict that there would not have been a change in cigar taxes this year. It was the minority behind the scenes that did the work and secured the results.

No voter, male or female, has any right to criticize the activities of the official representatives of their municipality, state or national Government unless they have performed their obligation of exercising their right of franchise.

EVERY one at one time or another calls on a business man to complete a transaction, and as he leaves, experiences the thrill of hearing the man say, "Smoke a *good* cigar." If you could note the box from which it came it would be class C or D, or perhaps E.

The above paragraph is no reflection on the "good five-cent cigar," but experience will prove satisfactorily to any honest analyist that the average business man does not hand out five-cent cigars. And we conclude that the reason is that the business man doesn't believe that a cigar at that price is a representative cigar, despite the fact that in years gone by it was sixty per cent. or better, of the country's production.

In days prior to the tax rate just revised, there were cigar manufacturers dependent almost entirely on five-cent cigars who were entirely successful. Yet when the proposed increase in taxes was suggested, investigation showed that their new profit per thousand was less than $2. That, of course, was before the country entered the war.

And while things have changed in many ways, and profits are not what they were, still a $2 reduction on class A cigars ought to bring the smoker something much better than he has been getting. Whether jobber, or retailer, we would rather sell more cigars with the old margin of profit, than sell fewer of them with a larger profit on what we could sell.

Did you ever run across a friend who said, "So and So brand of ginger ale is the best on the market"? And you never heard of it but you tried it, and it lived up to its reputation? And you told a friend, and he told a friend, and so on. And the next thing the brand began to sell everywhere, and everybody was saying what good ginger ale the So and So brand was.

Well, there are thousands of smokers camping around the cigar stores hunting for a five-cent cigar, such as they smoked before the war, and which satisfied their taste. They have been looking for that cigar for several years, and haven't found it.

Now, since manufacturers of five-cent cigars could stay in business with the old revenue taxes, certainly all can continue in business with a tax reduction of $2 per thousand which is more than the margin of profit was on some brands back in 1914.

Of course if this reduction is going to be given away to the jobber and retailer, that is another matter. But the fact remains that whether the broker, jobber or retailer—or all of them—get 25 or 50 per cent. commission, or discount, that is not going to put the cigar in the smoker's mouth more than once, if it isn't a good cigar.

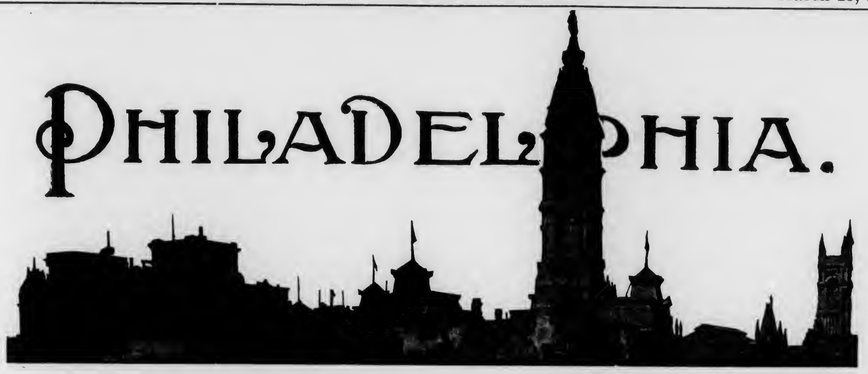
Like the ginger ale story, make a good cigar with the saving in taxes and leave it to the public to pass the word along. But don't forget that you must tell the trade about it, and keep on telling the trade about it, with advertising.

AMERICAN CIGAR COMPANY RE-ELECTS OFFICERS

At the annual meeting of the American Cigar Company, held on March 2d, the directors of the company, whose terms had expired, were re-elected as follows: A. Schneider, N. Weiss, A. L. Sylvester and O. G. Schneider.

At a meeting of the board of directors held March 3d the following officers were re-elected: President, A. L. Sylvester; vice-presidents, G. J. Brown, R. M. C. Glenn, A. Schneider, and N. Weiss; secretary and treasurer, G. G. Finch, and G. E. Bolivar, assistant secretary.

J. L. Hardin was also appointed auditor, and S. Schou and C. V. Seaman assistant auditors for the current year.



"LA PALINA" SALES DOUBLED

According to Sam Paley, president of the Congress Cigar Company, sales of the "La Palina" cigar have more than doubled in the last four years. In the year 1922 total sales were $8,136,857, and in 1925 they reached the total of $17,015,294. During the latter part of last year production reached 1,000,000 a day. Factories are operated at Philadelphia, Camden, N. J.; Wilmington, Del.; Baltimore, Md.; Bethlehem, Allentown, and Kulpmont, Pa. About $3,000,000 has been spent for advertising in the past few years.

CIGAR DEALER GETS LONG SENTENCE

Arthur Zweig, proprietor of the cigar store at 2414 Frankford Avenue, was sentenced to three and a half to seven years in the Eastern Penitentiary on a charge of manslaughter, last week, in spite of the fact that he is a cripple and that the jury recommended mercy.

Zweig was convicted of fatally shooting Michael J. Knapp in Zweig's cigar store last November. Zweig claimed that Knapp attacked him and that Zweig's revolver was accidentally discharged during the struggle.

AGED MAN BURNED SMOKING IN BED

Louis Hill, seventy-one years old, was seriously burned last week when he fell asleep while smoking in bed and set fire to the bed coverings. Thomas Black, his bedfellow, awoke to find the bed in flames and rushed from the house to summon aid. When he returned with a policeman they found Mr. Hill still on the bed unconscious. The flames were extinguished and Hill was removed to the Hahnemann Hospital where he is in a serious condition.

WINDOW SMASHERS GET $250 WORTH OF CIGARS

Last Thursday morning a window was broken in the store of Jacob Axman, at Fifth and Walnut Streets, and about $250 worth of cigars were stolen. The robbery was discovered by a policeman shortly after 2 A. M., but no trace of the thieves could be found.

STERN SALES DEPARTMENT TRANSFERRED

The special sales department of L. & H. Stern, which has charge of the merchandising of their brier pipes made for advertising purposes, has been transferred from Brooklyn to Philadelphia. William P. Bushell is manager of the department.

NEW JOBBERS FOR PHILADELPHIA

Next week will see a new cigar and tobacco jobber in the field in Philadelphia, according to present plans.

The new firm will be known as Kennard & Lumly, with headquarters at 1207 Walnut Street. A retail department will be a feature of the new venture, and the fixtures will be of the latest type. Box trade will be especially sought after.

The officers of the firm will be: President, William Kennard; vice-president, Benjamin C. Lumly; secretary and treasurer, Edward J. Dingley, formerly with the Victor Talking Machine Company.

Mr. Lumly will be remembered as the former manager of the Godfrey S. Mahn store at Fourth and Chestnut Streets. High-grade cigars, cigarettes, and imported pipes will be carried.

CIGARETTE TAKES PLACE OF ANAESTHETIC

Last Thursday night Robert Bowen calmly smoked a cigarette while physicians were amputating his foot in the Bryn Mawr Hospital as a result of his slipping under the wheels of an electric train at Haverford.

Bowen said he had dropped asleep on the train and awoke just as it was pulling out of the station, and as he rushed to the door and jumped off he slipped and fell under the wheels.

CIGAR BOX MANUFACTURER WEDS

The many friends of Gus Brecht, well-known member of the cigar box manufacturing firm of F. Brecht's Sons, North Orianna Street, were surprised to learn of his marriage to Miss Edith Leah Jones, on Saturday, March 6th, in New York City.

Miss Jones is a resident of Roxborough, and she and Gus have been friends for several years.

HIGH PRICES FOR NEW SUMATRA

According to advices from Amsterdam the prices being paid at the inscriptions for Sumatra tobacco this year are higher than ever before.

William Lewis, of Delacour & Lewis Corporation, New York City, (pipes and smokers' novelties), was a visitor among the Philadelphia retailers last week.

AMERICAN CIGAR COMPANY TO PASS ON TAX REDUCTION ON "CHANCELLOR"

The American Cigar Company announces that on and after March 29, the price of "Chancellor" Panetelas Extra is reduced so that they may reach the consumer at 3 for 25 cents.

An obligation was imposed upon the industry by the action of Congress in reducing the cigar tax, to give to the consuming public, by way of improved quality, or price reduction, or both, all possible benefit. We are glad to be able, with respect to "Chancellor" Panetelas Extra, to give the consumer benefit in both ways.

"Chancellor," which nationally is the outstanding high-grade Sumatra wrapped cigar, offers at every popular price the fullest and most generous values.

HARLEY JEFFERSON TO WED

Harley W. Jefferson, well-known assistant leaf tobacco buyer for the P. Lorillard Company, of New York City, will marry Miss Katherine Wise on March 24th, at The Little Church Around the Corner, in New York City. The wedding will be witnessed by only a few intimate friends of the bride and bridegroom. Following a honeymoon trip through the South the happy couple will reside in New York City.

LORILLARD DEPARTMENTAL MANAGER DIES

George H. Giles, general manager of the insurance department of the P. Lorillard Company, 119 West Fortieth Street, New York City, dropped dead on West Forty-second Street, New York City, last Wednesday, as he was returning from lunch.

He was forty-six years of age and had been connected with the Lorillard Company for twenty years.

TOBACCO PRODUCTS EARNINGS

Statement of Tobacco Products Corporation for the year 1925 shows net profit of $7,301,604 after Federal taxes, and equivalent, after Class A common dividends, to $8.10 a share on 514,896 shares of no par value common. This compares with net profits of $7,616,832, or $8.70 a share on the common, in 1924. The common stock was placed on a $7.00 basis on March 1st, 1926, when a quarterly dividend of $1.75 was disbursed. The previous quarterly disbursement had been $1.50.

VIVAUDOU RESUMES DIVIDENDS

Directors of V. Vivaudou, Inc., resumed dividends on the preferred stock of the Corporation last week by declaring a dividend of $1.95 a share for the period January 31 to May 1, and also two regular quarterly dividends of $1.75 each.

CORNISH HANDLING CUESTA REY ADVERTISING

The advertising of Cuesta, Rey & Company, of Tampa, Fla., manufacturers of "Cuesta-Rey" cigars, has been placed with the Cornish Advertising Agency, of that city.

AMERICAN SNUFF EARNINGS

The American Snuff Company reports net earnings for the year 1925 of $1,640,158, after charges and Federal taxes, as against $1,858,587 for the year 1924.

IBOLD WINDOW DISPLAY DEPICTS PROGRESS OF FIRM

In connection with the Home Products Week, the Peter Ibold Company, oldest of Cincinnati cigar manufacturers, are showing an unique window display at their store, 912 Main Street.

The theme is historical and pictures the growth of the firm from its inception in 1865 up to the present day. Two windows are used. One shows the original one-man shop at the southeast corner of Sixth and Central Avenues, together with a picture of Peter Ibold, taken in the '60's, and a large card, telling the story of the "Original Ibold" cigar.

The other window deals with the present. An enlarged photo shows the full force of the Peter Ibold Company employees. The four brands of cigars they manufacture are placed artistically in the centre of the window. A large portrait of the late Peter Ibold completes the story.

The windows have attracted considerable attention, particularly with the "old timers," who stop to look and then come in to reminisce about the "good old days."

The idea and execution of the display is the collaboration and work of Mr. Koons and Mr. Brunswick, of the office force.

CHICAGO MERCHANT WINS CUSTOM'S CASE APPEAL

On March 1st the Supreme Court of the United States handed down a decision in the case of the United States v. Isidore Cohn, of Chicago, trading as Cohn Bros. Cigar Co., in which his appeal was sustained from an indictment in connection with violating section 35 of the Penal Code.

In 1920 it was charged that Cohn had fraudently obtained possession of cigars imported from the Philippines from the Custom House in Chicago by claiming that bill of lading had not arrived.

The appeal was sustained on the ground of the conflict in section 35 and section 37 of the Penal Code, wherein it was stated that the spirit of the law was intended to cover the defrauding of the Government of actual money or property, and since Philippine cigars are admitted to this country duty free, the Government had not been so defrauded.

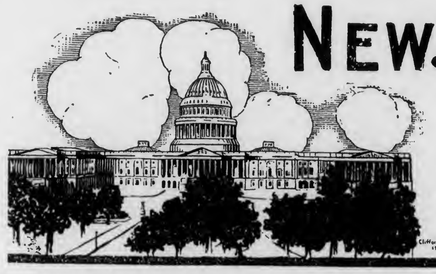
PETITIONS CIRCULATED TO DISSOLVE CO-OPS

According to advices from Louisville, Ky., petitions are pending there for the dissolution of two competitive Tobacco Co-operative Associations. This action was taken following a statement issued by the Tobacco Association of the United States, at Richmond, that a large crop of tobacco this year would bring financial ruin to the growers. Seventy-one Tennessee members of the Dark Tobacco Association, and five members of the Tri-State Association have filed suits seeking receivership and dissolution of their associations.

SCRANTON JUDGE DENOUNCES SMOKING BY WOMEN

Judge Joseph Johnson administered a stinging rebuke against wine, women and cigarettes, following a raid by prohibition officials of a hotel in the central part of the city of Scranton, Pa., last week. The enforcement agents stated they found wine and women smoking in the hotel.

The judge stated that he was positively opposed to women smoking and drinking and ordered the place padlocked.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

NO FURTHER HEARINGS WILL BE HELD ON CUBAN PARCEL POST MEASURE

FAILURE to come to an agreement as to the desirability of repealing that part of the revised statutes restricting imports of cigars into the United States to minimum lots of 3000 has led the subcommittee of the House Ways and Means Committee in charge of the bill to refer the matter to the full committee.

The proposal is part of the requirements of the postal treaty recently consummated with Cuba, which provides for such action within eighteen months. The Cuban Government has the support of large mail order houses in this country, which also demand that they be not discriminated against in favor of the domestic cigar industry. Similar legislation has been pending in Congress for the past decade.

During the hearings on the subject, Representative Rainey, of Illinois, a member of the subcommittee, indicated it as his opinion that the proposed legislation would greatly injure the cigar industry in this country, which employs some 75,000 persons, and he pointed out that conditions now are so bad that in New York City alone there are 12,000 cigarmakers out of employment. He does not believe that the industry could stand another setback.

Representatives Bacharach, of New Jersey, and McLaughlin, of Michigan, the other members of the subcommittee, are understood to take the position that they doubt very much if the domestic industry would ever be able to build up a box-sale trade in this country and to have expressed grave doubts as to the ill effect claimed by the opponents of the measure would follow its passage. They claim also that it would be difficult for the Cubans to build up a mail order trade, but Representative Rainey takes the opposite view and suggests that arrangements can easily be made by our own mail order houses to engage in that business through branches established in Cuba.

The House Ways and Means Committee will hold no further hearings on the bill repealing that section of the Revised Statutes which prohibits the entry into the United States of cigars in quantities less than 3000, it has been announced in response to requests by witnesses that they be permitted to supplement their testimony.

The hearings were held by a subcommittee, in order to relieve the full committee of that work, because of the great many matters pending which required consideration. The subcommittee is not yet ready to file a formal report, but will discuss the testimony taken at the hearings.

It is felt by members of the subcommittee that the situation does not call for hasty action, and there are indications that the matter may be postponed until the next session of Congress.

Opposition to American governmental aid to the development of a mail order business on Cuban cigars in the United States was voiced March 2 by a delegation of domestic cigar manufacturers, headed by Charles Dushkind, counsel and managing director of the Tobacco Merchants' Association of the United States, appearing before a subcommittee of the Ways and Means Committee.

Claiming that because the cigar industry of the United States is in a most deplorable condition, Mr. Dushkind told the committeemen their own Ways and Means Committee had recommended, and Congress provided substantial tax relief to save the industry from its present alarming stagnation. This relief, he added, would be obviated if in turn the Congress were to enact pending legislation that would open the parcel post mails to the unrestricted transportation of Cuban cigars.

Under existing law, the minimum quantity of cigars that may be imported in a single package is fixed at 3000. The Post Office Department, in agreement with the Cuban postal administration, have asked the Ways and Means Committee to act favorably on a bill eliminating that minimum and to act to facilitate the importation of cigars, cigarettes by mail or parcel post.

The Ways and Means Committee have been informed by the Post Office Department that if Congress does not enact this legislation, Cuba is likely to abrogate its parcel post convention with the United States. This has brought a protest from the large mail order houses of this country fearing that this threat may be carried out.

"We have no quarrel with the mail order concerns," said Mr. Dushkind. "Fortunately they have not as yet invaded our field. But if it should be left to their judgment they would, with the facilities of our Post Office Department exterminate every middle man from every industry, whose commodities are of a mailable nature, and make mailing clerks out of the vast armies of retail and wholesale merchants.

"Considering it purely from a business standpoint, it can hardly be considered good business on the part of the Government to seriously undermine an industry which contributes in the neighborhood of fifty or sixty millions of dollars annually to Government revenues in taxes and customs duties for the purpose of promoting the interests of our American mail order houses."

The cigar manufacturers in the delegation hold that there is no present emergency to justify the proposed legislation. They scorn the idea that Cuba, whose exportations to the United States are enormous, would retaliate in any way for failure of the American Congress to protect our own manufacturers. They pointed out that the efforts of this kind have been made for the last ten years, a bill of this character having been introduced in the house in 1916.

The delegation scored the Post Office Department for coming forward with the suggestion that in order to keep operative the existing parcel post agreement with Cuba as to other merchandise, this further privilege must be granted Cuba. They suggested that it might have been safer and wiser for the department first to have secured the pending legislation and then to have entered into the parcel post agreement rather than trying to use the abrogation clause in the agreement to bring about sentiment in favor of the legislation.

"With the tax relief granted by the Congress," the committee was told, "our industry is about to begin recuperating from the serious depression which it has been suffering in recent years. Why not give us a breathing spell so as to make it possible for us to put some new life into it, especially when, aside from other considerations, there is in fact no occasion for such legislation at this time."

Joined with the cigar manufacturers are the tobacco producers in all of the tobacco-growing states, including especially Connecticut, North Carolina, Virginia and Florida. With the unrestricted entry into the United States of Cuban cigars and cigarettes they fear that a lessened demand for their product will result.

Sunday Blue Law Sought for Washington

The sale of cigars, cigarettes and tobacco in Washington would be absolutely prohibited on Sunday under a "blue law" bill now before a subcommittee of the House committee on the District of Columbia, on which hearings were recently held.

Aimed chiefly at the closing of amusements, the sponsors of the bill so worded the measure as to forbid the sale of any article not a necessity or the prosecution of any work not of a necessary or charitable nature on Sunday. Drug stores would be permitted to open, but only for the sale of drugs and medicines, and would not be permitted to sell any articles also carried in other stores which are required to be closed.

The bill is backed by the Lord's Day Alliance and various other church organizations. It was strenuously opposed during the hearings, chiefly by the Seventh Day Adventists, of whom a large number would be affected, but the merchants of the city generally did not realize that the measure, which directly named only amusements, would entirely stop the sale of practically everything.

It is probable that the subcommittee having charge of the measure will make a favorable report, but it is not believed that the full committee will take any action on the bill if it is possible to avoid doing so.

Congress Aims Blow at Misbranding

The Merritt bill to prohibit the sale or shipment in interstate or foreign commerce of misbranded articles will be brought up in the House of Representatives, probably this month, when the committee on interstate and foreign commerce is to be given two days in which to clean up its calendar.

This bill is designed to take the place of the many other measures which have been introduced to deal with the question of misbranding, most of which were aimed at one or two particular commodities.

The Merritt bill has already been given a favorable report by the committee. It covers any and every commodity entering into interstate or foreign commerce, and defines as misbranding any deceiving or misleading name or description or statement regarding any fact connected with the commodity or its manufacture, either upon the commodity itself or its container or in any advertising matter relative to it. Enforcement of the act would be placed under the Federal Trade Commission.

Sending Of Unsolicited Merchanidse to Prospects Strongly Criticised

The sending of unsolicited merchandise through the mails is a nuisance to a large proportion of the recipients and a severe form of competition to retailers who have large fixed expense in cities which are often flooded with merchandise in this way, the House Post Office Committee was told during hearings on the bill introduced by Representative Watson, of Pennsylvania, to prohibit the use of the mails for the transportation of merchandise sold in this manner.

On the other hand, representatives of concerns that would be affected by the measure declared that a number of large companies would be thrown out of business by the enactment of the bill and that there were lines of trade which lent themselves peculiarly to this form of sale. It was also pointed out that the recipients of such goods need neither buy it nor return it, unless they desired, but could throw it into the waste basket.

It was admitted that there are some concerns which conduct business by this method in a fashion which does not cause much complaint, proponents of the bill said, but asserted there are others which resort to threatening letters and other objectionable methods to force the sale of their goods.

Representatives of the Post Office Department told the committee that the tracing down of packages sent out in this way and not returned or paid for involves considerable cost to the Government, and held the view that the department should not be made an agent to inflict unnecessary annoyance upon people.

Alleged Price Fixing Case by Philadelphia Wholesalers to be Reopened

The United States Supreme Court has granted the petition of the Federal Trade Commission for a review of the American Tobacco Company case, involving alleged price fixing in Philadelphia, in which the lower Court had set aside the Commission's order.

The case originated in 1922, when the Commission issued a complaint against a number of wholesalers, members of the Wholesale Tobacco and Cigar Dealers Association of Philadelphia, and several large manufacturers, charging the wholesalers, in effect, with combining and conspiring to fix the prices at which tobacco and tobacco products should be sold at wholesale in the Philadelphia district. The American Tobacco Company was one of the respondents named.

The Commission issued a cease and desist order, which was set aside by the Court on application of the tobacco company. The Commission sought a review by the Supreme Court of all eight points on which the lower Court had predicated its decision.

STORAGE CHARGES PROPOSED ON UNCLAIMED EXPRESS SHIPMENTS

Owing to the increasing amount of refused and unclaimed goods left on their hands, the express companies propose to institute a system of rules and charges for storage, whenever a shipment tendered for delivery is refused by the consignee.

As a first step in this direction, the American Railway Express and the Southeastern Express Companies have issued a docket outlining the proposed plan, which they intend filing with the Interstate Commerce Commission and incorporating in the express classification.

Briefly the plan requires that shipments destined to all points in the United States where the express companies maintain delivery service be subject to the proposed rules and charges. Three days "free time" will be allowed, after which the storage charge will be ten cents for the first day, five cents for each of the next eight days with a maximum of fifty cents per month for shipments weighing 100 pounds or less.

After the first month, a flat charge of fifty cents per month or any fraction thereof will be assessed on shipments of this weight, which an express company is forced to store after having made a proper tender of delivery. On shipments over 100 pounds the rates will be proportionately higher.

Under the rules, however, it is required that consignees be given notice in writing or otherwise, copy of which the carrier retains. The charges will not be assessed if the express agent has failed to give or send such notice, and shipments addressed or consigned to persons beyond the established free delivery limits will also be exempt.

The express companies have never assessed storage charges on shipments which were refused or which for other reasons not the fault of the companies were not accepted by the consignee when tendered for delivery. The carriers have no alternative but to store such shipments on their premises, until such time as the consignee sees fit to accept them or the consignor orders their return.

The practice of assessing storage charges on unclaimed shipments moving in other branches of railroad service, particularly freight and baggage, is one of long standing and is recognized by the shipping public as entirely fair.

The labor and expense incident to the storage of undelivered express shipments is a burden on the entire express service, which, the express companies contend, should be assumed by the owners of the goods stored and not by express patrons generally. The charges proposed, it is believed, will help correct the situation and reduce the quantity of goods left on the carrier's hands until called for. It is expected that the new system will become effective on or about May 1.

CONSOLIDATED EARNINGS INCREASE

According to a statement issued following the annual meeting of the Consolidated Cigar Corporation, earnings for January were between 20 and 25 per cent. ahead of the same month last year. The $2,500,000 note issue has been retired and the only outstanding indebtedness of the corporation at the present is about $300,000 accounts payable.

AMERICAN CIGAR EARNS $11.80

Statement of the American Cigar Company shows earnings of $11.80 a share on the common stock for the year 1925, after preferred dividends. The total net profit was $2,209,921 as against $1,632,899, or $6.88 the year previous.

TOBACCO CULTIVATION IN JUGOSLAVIA.

Since the creation of the Kingdom of the Serbs, Croats and Slovenes (popularly known as Jugoslavia) great progress has been made in the cultivation of tobacco. Before the war the Kingdom of Serbia produced 2000 tons of tobacco. Of this, 900 tons was used in the country and the remainder exported in the leaf. In 1924 the total production of Serbia and Macedonia (annexed to Serbia after the defeat of Turkey in the war of 1912) had risen to over 4000 tons.

By 1923 the amount of soil under tobacco cultivation and the yield in tons in the whole of Jugoslavia had risen to:

Serbia and Montenegro....	17,855	acres	4,500	tons
Bosnia-Herzegovina	6,716	"	2,000	"
Dalmatia	2,042	"	1,000	"
Croatia-Slovenia	650	"	40	"
Slovenia	52	"	35	"
Voivodina	6,297	"	1,800	"

The trade in and manufacture of tobacco is in the Kingdom of the Serbs, Croats and Slovenes a government monopoly. All the tobacco grown in the country is purchased by the government and by it manufactured into cigars, cigarettes, and pipe and chewing tobacco. There are thirty-four depots for the grading and storing of tobacco. These employ 4,000 workers, male and female.

In addition to purchasing and manufacturing the tobacco grown in the country the tobacco monopoly purchases abroad over 700 tons of tobacco for the manufacture of high-grade cigars. It also purchases considerable quantities of low-grade tobaccos in foreign countries, as these are not grown in Jugoslavia and there is a considerable demand for it from the poorer classes. There is also a considerable demand for foreign tobaccos for mixing with the home-grown article. The tobacco monopoly in the purchase of this foreign tobacco will give preference to such countries as purchase Jugoslav tobacco, of which large quantities of the finest quality are available for export.

SMILE, GREATEST BUSINESS ASSET

"A smile is a business man's greatest asset."

This dictum is given by L. H. Buisch, retailing expert of the Merchants' Service Bureau of the National Cash Register Company, who is one of the most widely known lecturers on business topics in the country. Mr. Buisch analyzes the situation in this way:

"If a merchant can so train his salespeople that they will greet every customer with a genuine, friendly smile, the popularity of his store and the success of his business will be assured.

"The retail salesperson is the most important link in the chain of distribution. If he fails to do his part, all expense and labor that have gone before in manufacturing, jobbing, and wholesaling will have been spent for naught. It is the salesperson who meets your customers, reflects your spirit, sells your goods, handles your money, and works your system. To reflect the spirit that attracts customers, he must meet them with a smile and a pleasant 'Good morning,' or 'Good afternoon,' and not some such salutation as 'Somethin'?' or 'Do you want to be waited on?' "

Mr. Buisch believes that smiling is easy.

"Even if a salesperson is lazy he ought to be glad to smile," he said, "because a smile exercises only sixteen muscles of the face, while a frown exercises sixty-seven."

The
Model L
Universal
Scrap Bunching
Machine
$850
Complete
F.O.B. Newark, N.J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 400 to 450 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

5c Cigars
now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.
116 West 32nd Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar

THE WRONG BRAND OF SERVICE

By M. L. Hayward.

The proprietor of the village hotel met me at the door. His handshake was invigorating—his welcome effusive. He conducted me to a preferred seat in front of the fireplace, ostentatiously pushing to one side some obscure guests who were smoking a cheap grade of tobacco and discussing petty local politics. Throughout my two days stay at the local caravansary the proprietor was at my service at every turn—everything that he said or did he gave the unfailing impression that he was my devoted servitor, and that the "house" had been built and furnished for my special benefit and comfort.

It was impossible for me to assume the "commercial man-at-a-cheap-hotel" attitude—I could not escape from the impression that I was a visitor at the house of an old and trusted friend. I couldn't criticize the menu any more than I could sneer at a friend's wife's cooking, and I was up and around every morning bright and early, whether necessary or not, as I was afraid I might disturb the domestic arrangements of a most indulgent host.

I didn't go back. The next time I "made" that town I sought an inn where I could sleep late in the morning, ask for an extra helping of apple dumpling, and scatter cigar ashes on the office floor, without feeling that I was trespassing upon good nature or abusing the privileges of a gratuitous guest.

The local hotel man was not the only offender, however, nor was his inn the only business establishment I visited once and for all.

"No—we haven't stocked that brand of cigars since long before the war," the clerk informed me, with the plain inference that it was beneath the dignity of the store to carry goods so hopelessly out of date. "You might get it at the little '5 and 10' around the corner," he said as a concession to the old-fashioned idea.

I did not go back, but I did go to the little shop around the corner, where I found what I wanted, and a clerk who did not despise the day of small things.

"Certainly we'll deliver it for you," the salesman agreed, "but the profit will run our delivery about ten feet."

"No, I don't want that department to show a deficit on my account," I told him—and didn't go back.

"Here's a cheaper grade of tobacco, but of course you wouldn't care for that," the drug clerk informed me, and the implied compliment was obvious.

It happened, however, that that particular line caught my fancy, and the price was right.

But I couldn't possibly buy it after the clerk had plainly intimated that no customer of my assumed good taste could possibly want anything so cheap, and "middle class," so I didn't go back.

"Want me identified?" I queried, as I presented a modest check to a new and haughty teller at a downtown bank.

"Naw—take a chance. Can't waste any time on 'chicken feed' these days," was the airy reply, as he slammed my "small change" on the ledge.

The next day was the boy's birthday, and he opened his twenty-five-cent bank with a slot in the top. It "panned out" $17.31, and the boy's mother suggested that I start a savings account with the $17, and put the loose change back as a nucleus for further accretions.

But I didn't go back. The next morning I carried the coin down to a bank where they appreciated "chicken feed"—even Lincoln cents, nickles and dimes, with a rare and occasional quarter.

"Sure—send the kid in some forenoon between 10 and 11, and we might find a job for him," the son of the head of a big tobacco company assured me. "The 'old man' takes a great interest in the youngsters on our payroll."

It was a fine opening, all right, but I didn't go back—neither did "the kid." If my boy learns to call me "the old man" it will not be there.

"That coat fits you like a glove," declared the salesman, enthusiastically, and it certainly did, in front. In the double mirror, however, I saw that he had skillfully gathered up the cloth in the back and was holding it in the hollow of his fist.

"Drop the slack," I told him, and a casual glance convinced me that it was miles too large for me.

Of course I didn't buy the coat—neither did I go back. A business house which will resort to such cheap devices to dispose of its goods must have cheap goods to dispose of.

"I don't doubt for a moment that the smoking set was defective when you got it, as you say," the complaint manager assured my wife, "but in a surprising large number of cases these objections don't develop until after the goods have been worn once at least. Not many weeks ago a lady returned a coat to the department store across the street, and said that she was greatly disappointed, as she had wanted to wear it the Sunday before."

"To church, I suppose?" I suggested.

"I fancy so—at least they found a hymn book in the pocket," was the reply.

I didn't appreciate the story, because the joke was on me, and I had read it in a funny paper months before.

At any rate, neither that nor any other employee of that tobacco store ever sprung a revamped joke at my expense again.

I had $5—U. S. A.—in my pocket, and I expected to spend a large fraction thereof at the cigar counter. The customer ahead of me had just selected a dozen 20-cent cigars, and tendered a Canadian five dollar.

"Got any American?" objected the clerk.

"No. I left Canada last night and haven't had a chance to get to a bank and get American funds."

"There'll be 10 per cent. discount," was the icy reminder.

"I'm not objecting to that—the bank'll charge me a discount, too," suggested the man from Canada.

"We're not overly anxious to take 'foreign' money under the present conditions," the clerk demurred, as he reached for the bill, but the customer got there first.

"And I'm not dying to smoke your cabbage leaf," he retorted, as he pocketed his money. "I don't object to the discount, for that's an established custom now, but I'm not going to have our money sneered at by an $18-a-week clerk who can't remember and never read of American money being worth sixty cents on the dollar right here in the United States," and he departed to spend his bill elsewhere.

I went with him. My parents were born in Canada, and the words "foreign money" grated on my ears to such an extent that I never went back.

When I moved to a new street on May 1st a green postman failed to deliver my house mail to the new address, and it was over a month before I noticed the omission. Nearly all my mail came to my business address, and I was away nearly half the time, anyway.

(*Continued on Page 16*)

-It's Ripe Tobacco!

This Thing Called Turnover

TURNOVER is a greatly overworked word—but it means a lot in the tobacco business.

No doubt there are some cigars that you sell a box of every day—maybe more. Then there are others it takes weeks to get rid of. You have about the same amount of capital tied up in each brand. But you reinvest your capital in the fast-seller, perhaps, **ten times** as **often** as you do in the slow-mover.

That means you are making about ten times more profit on your quick-turning cigar. That's how turnover works out!

And another thing. A fast-selling cigar is always fresher—doesn't have time to get stale or dry out. It pleases your customers. Builds business for you. Creates good-will.

Bayuk cigars speed up turnover. They are all fast-sellers, because they are **all** ripe tobacco cigars—and ripe tobacco makes a finer, mellower smoke every time.

"It's ripe tobacco!" is a real basic reason for Bayuk quality—and it's a real **selling** reason you can use every day. Try it! Explain to your customers why Bayuk's policy of using only the perfectly ripened leaf makes a smoother, mellower smoke. It'll show them that you **know** your side of the business. And see if it doesn't make them steady customers who'll come back to **you** time and again.

"It's ripe tobacco" is the three-word story of cigar quality—and these three words belong alone to Bayuk and Bayuk dealers!

BAYUK CIGARS *Inc.*

PHILADELPHIA

Five famous brands—with all the advantages of **one** line. Five distinct types—each made to suit a particular taste. And a price, as well, to meet any purse. If you do not know a nearby distributor, write us.

Prince Hamlet **Mapacuba** **Bayuk Philadelphia Hand-Made**
Havana Ribbon **Charles Thomson**

THE WRONG BRAND OF SERVICE

(*Continued from page 14*)

When I came back from a trip early in June I found a letter from a lawyer stating that an uptown tobacco dealer had left an account with him for collection.

"Mr. Dealer instructs me that he mailed you the account on four different occasions during the month of May, and that you have paid no attention to the matter," the letter stated.

Then I inquired at the postoffice, found that the postman hadn't even returned my letters there with the usual non-delivery stamp, and then called on the tobacco man and explained the situation.

"It's all the fault of the so-called postman, and I didn't blame you a bit," I assured him. "Let me know the amount and I'll pay right now."

"It's in my lawyer's hands."

"Oh, I'm not trying to beat the lawyer out of his pay. Call him up and see what his charge is for the letter and I'll pay you the whole thing," I hastened to assure him.

"You'll have to settle with my lawyer," he persisted.

Of course, I arranged with the lawyer, and found him a very affable fellow indeed—quite different from his client.

I got a receipt "in full of all demands to date," which is all I will ever need—as far as that particular shop is concerned.

"Here's $500 I want to pay you this morning," I told a wholesale tobacco dealer. "You might give me a receipt as soon as convenient—my car's about due."

The money was in rather small bills, and he counted it carefully—which I expected him to do. Then he passed it to a clerk to be counted again, picked up his pen and opened a receipt book.

I knew it was his custom to have all money recounted by the clerk, and I didn't object to that, but what did go against the grain was the fact that he never touched pen to paper until the clerk had confirmed his figure and mine.

I may be unduly sensitive, but when I went out and found that I had missed my car by four or five minutes, I told myself that he might at least have paid me the compliment of writing the receipt while the clerk was recounting the cash—and stayed out.

Am I altogether too particular? Do I find it practically impossible to find a tobacco store where the service suits me? Not at all; there are hundreds of them, but that's another story.

SMOKER DIES AT AGE 104

Benjamin Crandall, of Buffalo, N. Y., who was the inventor of the hobby-horse and other devices used in amusement parks throughout the country, died at his home there on March 2d. Had he lived until the 7th of March he would have been 104 years old.

He was accustomed to going to bed at 9 o'clock and arising at dawn. He was a smoker and a chewer of tobacco, and if he had been able to withstand the temptations of the weak, it is probable that he would have attained the ripe old age of 200.

After all nothing satisfies like a good cigar

SUGGESTION FOR 1927 TOBACCO EXPOSITION

The Allied Tobacco Exhibitors' Association has received the following suggestions in reference to the 1927 Tobacco Show, which they are submitting to the trade for their comments. They are also hoping that more suggestions as to features that will make the next show more interesting and educational will be offered. If you have an idea that you think would be helpful, don't hesitate to forward it to the association, at Hotel McAlpin, New York City.

Cigarmakers' Contest. — Single operators, also teams of three. A certain grade of tobacco to be used, and the operator and teams making the greatest number of cigars in say ten minutes' time, to be awarded cash for the operator and possibly medals for the manufacturer who enters the individual operator or teams. Each cigarmaker and team must represent some house, not themselves.

Window Trimmers' Contest.—A group of five or ten windows to be built and a number of expert trimmers allowed certain time in which to decorate each window. Cash prizes for the winner.

In all cases the committee who passes upon these is to be selected by the Show Committee, and the judges are not to be identified with the tobacco industry particularly. It has been suggested that artists and advertising men comprise that committee.

Best Booth Contest.—A first, second and third prize for the three best booths in the exposition. This will stimulate interest and also create a desire on the part of exhibitors to do something exceptional that will interest the trade and the public.

A four-foot-from-the-aisle rule regarding partitions to be enforced, the idea being in looking down an aisle each exhibitor's sign can be seen and no exhibit will be blocked off entirely. This will leave room for the back and side walls to be built, but not all the way out to the aisle. A counter arrangement may also be provided where displays may be made.

Special Attractions That Will Interest Women.—It has been suggested that a fashion show be staged, and while the idea is not new, men and women alike are interested in viewing the pretty girls and new fashions for the spring.

Pipe Factory.—Several people connected with the pipe industry are now working to obtain co-operation to the end that a pipe factory in operation may be installed in addition to the individual pipe exhibits.

Special Trade Paper Co-operation.—The committee requests all trade papers to co-operate with the management in trying to obtain legislative contributions from the tobacco-growing States, also from chambers of commerce and boards of trade in tobacco-growing centers, as well as the growers' associations that are active in these centers.

An exhibitors' co-operative movement with the newspapers for display advertising space the week of the show in a group similar to the idea carried out by the automobile show exhibitors has been recommended.

Society Night.—Many manufacturers suggest that evening clothes be worn every night of the show and that one society night be provided. This would be a big publicity feature.

Public Writing Room.—It has been suggested that a public writing room be provided and souvenir postcards of the show provided by the management so that exhibitors and visitors from out of town may write back home sending a souvenir card from the exposition.

Motion Pictures.—The usual instructive and interesting motion pictures are also very acceptable to the committee.

"The fragrance of pipe tobacco makes me wish I were a man"..... Bebe Daniels

Quality created the demand — Demand made possible the price

NOW 12¢

Guaranteed by The American Tobacco Co. INCORPORATED

BUYERS' GUIDE

CIGAR CASES

THE LOUDON CIGAR CASE
Increase your turnover with perfect 100% display and cut the cost of selling and serving cigars in half by handling cigars the modern way—the LOUDON way. Ask your cigar jobber or write us for complete descriptive folder "At Last a Real Cigar Case."
Loudon Mfg. Co. Grand Rapids, Mich.

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. 4270 LEXINGTON ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

CIGAR BOXES

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

SUPPLIES

PAPER BAGS.
Weatherproof Paper Bags will protect your Scrap and Fine Cut Tobacco and keep it fresh and sweet.
Exclusive Manufacturers of Bags for this Industry for the past twenty-five years. Write for Samples.
THE WESTERN PAPER GOODS CO.,
Third and Lock Streets, Cincinnati, Ohio.

CIGAR BOXES

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

PUNJAB:—44,497. For chewing and smoking tobacco. February 25, 1926. E. V. Wilbern, Saugerties, N. Y.

TAMPA BEACH:—44,498. For all tobacco products. February 24, 1926. American Litho. Co., New York, N. Y.

DE NUEVO:—44,499. For cigars. February 13, 1926. Wm. A. Greenwalt, Tampa, Fla.

THE PINKFOOT GOOSE:—44,500. For all tobacco products. February 24, 1926. Paul Kish, Detroit, Mich.

T. I. C.:—44,501. For cigars. March 1, 1926. Heatwole Bros., Washington, D. C.

PALMOS:—44,502. For pipes and smokers' articles. March 1, 1926. H. Sutliff Pipe Shop, San Francisco, Cal.

WINJOY:—44,503. For little cigarros. February 26, 1926. Alliance Tobacco Co., Inc., New York, N. Y.

BAYUK PHILADELPHIA PERFECTO:—44,504. For cigars and tobacco. March 4, 1926. Bayuk Cigars, Inc., Philadelphia, Pa.

BAYUK PHILADELPHIA MADE PERFECTO:—44,505. For cigars and tobacco. March 4, 1926. Bayuk Cigars, Inc., Philadelphia, Pa.

BAYUK PHILADELPHIA MACHINE MADE PERFECTO:—44,506. For cigars and tobacco. March 4, 1926. Bayuk Cigars, Inc., Philadelphia, Pa.

WALDO SALAS CIGAR:—44,507. For cigars. March 4, 1926. Waldo Salas, Tampa, Fla.

SAN-MAN:—44,508. For all tobacco products. March 5, 1926. Consolidated Litho. Corp., New York, N. Y.

KISS LIBA:—44,509. For all tobacco products. March 2, 1926. Paul Kish, Detroit, Mich.

MEET MISS KISS:—44,510. For all tobacco products. March 2, 1926. Paul Kish, Detroit, Mich.

KISS GALAMB:—44,511. For all tobacco products. March 2, 1926. Paul Kish, Detroit, Mich.

TRANSFERS

LA MUNA:—25,752 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered March 31, 1913, by National Litho. Co., New York, N. Y. Transferred to Gans Bros., New York, N. Y., and re-transferred by Gans Cigar Co., Inc., successors to Gans Bros., to Manuel Madera, New York, N. Y., March 2, 1926.

HILIAN:—43,602. For cigars. Registered December 28, 1923, by C. H. Hilbert & Co., New York, N. Y. Transferred to C. H. Hilbert & Co., Inc., New York, N. Y., March 2, 1926.

COUNCILMAN:—6710 (Tobacco Leaf). For cigars. Registered July 23, 1892, by F. B. Rush, St. Joseph, Mo. Transferred to Rush Mfg. Co., Reading, Pa., March 1, 1926.

LA REMORA:—32,656 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots and tobacco. Registered February 7, 1907, by Wm. Steiner Sons & Co., New York, N. Y. Transferred to Alfonso Rios & Co., Chicago, Ill., and re-transferred to S. Zimmerman & Son, Chicago, Ill., January 2, 1921.

LA PYRATO:—28,661 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered June 24, 1903, by Heywood, Strasser & Voigt Litho. Co., New York, N. Y. Transferred to Horace R. Kelly & Co., Inc., New York, N. Y., March 4, 1926.

HUTCHINS:—33,504 (Tobacco Leaf). For cigars, stogies and tobacco. Registered June 6, 1907, by C. Hutchins Cigar Co., Marietta, Ohio. Transferred to L. R. Gregg Cigar Co., Belmont, Ohio, December 29, 1925.

C. HUTCHINS:—33,503 (Tobacco Leaf). For cigars, stogies and tobacco. Registered June 6, 1907, by C. Hutchins Cigar Co., Marietta, Ohio. Transferred to L. R. Gregg Cigar Co., Belmont, Ohio, December 29, 1925.

FAMOUS PLAYERS:—44,030 (Tobacco Merchants Association). Registered October 27, 1924, by Harry A. Chesler, New York, N. Y. Through mesne transfers acquired by E. L. Sechrist, York, Pa., and re-transferred to E. L. Sechrest, of Red Lion, Pa., trading as Superior Cigar Co., of Red Lion, Pa., February 25, 1926.

BUYING TOBACCO FERTILIZER

Tobacco growers who are purchasing fertilizer for their 1926 crop are reminded of an amendment to the State fertilizer law, effective January 1, 1926, which was designed as a protection to them. The law as amended enables farmers desiring to purchase fertilizer for tobacco to have the assurance that such special brands will not include potash in the form of chlorides. This is important since it has been been demonstrated that potash in the form of chlorides in fertilizer injures the burning quality of tobacco.

The provision of the law applies only to the special brands of tobacco fertilizer and not to other brands of fertilizers, explains Dr. J. W. Kellogg, director, Bureau of Foods and Chemistry, State Department of Agriculture.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. Some lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door to door canvass.
Write for your FREE copy
R. POLK & CO.
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Branches in principal Cities of U. S

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Good Tobacco
GROWS IN THE
Philippine Islands

Soil and climate and conditions must be right before it is possible to produce good cigar leaf tobacco.

These requirements are fully met in the valley of the Cagayan, Philippine Islands, where the river overflows and restores the richness of the soil each year. For more than two centuries, cigar leaf tobacco from this valley has gone into cigars that found great favor in the Old World and the New.

ISABELA AND CAGAYAN CIGAR LEAF TOBACCO IS SWEET AND MILD AND FREE BURNING. SOME OF IT IS AS FINE AS ANYTHING THAT GROWS ANYWHERE

The demand for Manila cigars in the American market has served to stimulate further efforts on the part of Philippine planters to produce tobacco that will improve the quality of that cigar.

Manila factories are producing a cigar entirely acceptable to the rank and file of Smokers in the United States. Native fillers, some with foreign wrappers, light colors, hand-made cigars beautifully packed are the BEST SELLERS in many sections of the Country.

Do You Need a Manila Line?

(For information write or wire)

MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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APRIL 1, 1926

VOLUME 46 No. 7

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Cigars or Asparagus What Are They?

CIGAR containers that are substitutes for the natural wooden box seem to be hiding something. They reveal only part of the cigar, much to the smoker's dissatisfaction. He wants to observe the whole length of the smoke, for shape, size and color.

It pays to play up to his preferences. He's the American man who buys the cigars you manufacture and by whose patronage you prosper.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

LA PALINA
CIGAR

"BEST OF THE BEST"

OP'TIMO
VERY MILD — VERY MILD
CIGARS

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA MEGA
Clear Havana Cigar
MADE-IN-BOND

LA MEGA is made only in the finer grades.
More than 50 shapes and sizes to select from.
Prices and terms cheerfully furnished upon application.

V. GUERRA, DIAZ & CO.
TAMPA, FLA.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 APRIL 1, 1926 No. 7

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

Harry Blum's

NATURAL BLOOM

The Cigar of Quality

1300 1ST AVENUE
NEW YORK CITY

Volume 46

THE TOBACCO WORLD

Number 7

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, APRIL 1. 1926 Foreign $3.50

THE AMERICAN TOBACCO COMPANY AGAIN MAKES EARNINGS RECORD

Annual Statement Discloses Most Profitable Year in Its History—Balance Sheet Likewise Shows Strongest Position in the History.

The annual report of the American Tobacco Company for the year 1925, just issued, represents the most profitable year in its history; the net earnings being $22,288,596.85.

This is an increase in net earnings of $1,448,902.53 over the earnings of 1924, which was previously the banner year of the company.

The report otherwise indicates the company's exceptionally strong position. It had on December 31, 1925, $19,194,515.07 in cash as against only $1,951,429.51 in accounts and bills payable and a remnant of bonds of only $1,247,900.

The addition to surplus for the year 1925, after the establishment of a dividend rate of $8 per share in December, 1925, and a payment then of a special dividend of $1 per share, was $2,967,014.86.

GROWERS ELATED WITH PRICES

T-53

Tobacco growers in New York State and Northern Pennsylvania are elated with the prices being paid for their 1925 crop, according to reliable reports.

The 1925 crop was considerably shorter than the 1924 crop and has been nearly all sold at prices ranging from 9½ to 11 cents per pound.

Several growers in that section raised no tobacco in 1925 while others cut their acreage considerably, and it is probable the cut will be even greater this year, following the action of several growers in the Connecticut district who will grow no tobacco this year.

MARY GARDEN BELIEVES ALL CIGARS "SMELL AWFUL"

When Mary Garden was interviewed on Saturday, March 20th, just before sailing on the "Aquitania" for her annual trip to Europe, she expressed the belief that if there were a picture of a beautiful woman on the band of a five-cent cigar the smoker would get just as much pleasure out of smoking it as he would out of a dollar one, which simply proves that she has never smoked both.

"However," she said, "so far as I am concerned, the five-cent cigar is similar to the one dollar one in one respect—both smell awful."

UNION AND UNITED TOBACCO CORPORATION GETS CHARTER

The Union and United Tobacco Corporation was granted a charter by the Maryland Tax Commission last Friday. The stock of the new corporation is divided into 500,000 shares of preferred stock and 2,000,000 shares of common, both of no par value.

The incorporators of the new concern are Douglas H. Rose, R. Dorsey Watkins and Leslie E. Mihm, and the directors are Julian Wattley, George A. Harder, Sidney I. Whelan and Harry I. Nixon.

It was learned that there is no connection between the new concern and the United Cigar Stores Company, although Julian Wattley is a brother of the treasurer of the United Cigar Stores Company, and Sidney Whelan is a nephew of the president of the United Cigar Stores Company. Sidney Whelan is also vice-president of the United Retail Stores Company, a subsidiary of the United Cigar Stores Company.

For the purpose of taxation the Maryland law requires that stock of no par value shall be taxed as worth $100 per share, and the new corporation paid tax on authorized capital of $250,000,000. Provisions were made that the preferred stock should not pay dividends of more than $8 per share.

It is understood the corporation will not enter the retail field but will engage in the wholesale tobacco business, and will invest money in other tobacco concerns, including retail organizations.

BOSTON COLLEGE TO BAR ALL GIRLS WHO SMOKE

Sufficient of the Puritan spirit remains in and about Boston to cause the College of Practical Arts and Letters of Boston University to announce that in future only girls who are willing to signify their willingness to abstain from smoking while attending the college will be admitted.

Dean T. Lawrence Davis made this announcement and stated that the parents of the students had voted 700 to 1 in favor of this ruling.

SCHULTE EARNINGS INCREASE

Report of Schulte Retail Stores Corporation, discloses net earnings of $6,416,931 for the year 1925 before Federal taxes, which is equivalent, after preferred dividends, to $14.10 a share on the common stock. The 1924 figures were $4,341,615 before taxes, or $10.57 a share.

CUBAN PARCEL POST BILL TO BE ACTED UPON SHORTLY BY WAYS AND MEANS COMMITTEE

According to most recent indications, the subcommittee headed by Congressman Bacharach of New Jersey, will soon submit its report on the Cuban Parcel Post Bill to the full Committee on Ways and Means.

It appears that the supporters of this measure have been carrying on most vigorous activities calculated to secure the enactment of this bill. And we are advised too that the State Department has joined the Post Office and the Treasury Departments in recommending this legislation, so that there is a real danger that the committee may act favorably on this bill.

We cannot, therefore, too strongly stress the importance of sending protests from the trade in large numbers to the chairman of the Ways and Means Committee as well as to the members thereof.

It is hardly necessary to again emphasize what competition of Cuban cigars under the mail order system would mean to our cigar industry. The American cigar manufacturer must, of course, continue to reach the consumer through jobbers and retailers allowing both a reasonable margin of profit, whereas, the Cuban manufacturer would be selling direct to the consumer and would save the importer's and retailer's margins of profit which amounts to much more than the existing tariff imposed upon imported cigars for the protection of the American manufacturer.

That such competition would seriously hurt American cigars, particularly those selling at two for twenty-five cents and upwards, no one can fail to realize.

Let us, therefore, register a most emphatic protest against this measure in overwhelming numbers, and so please write or wire at once as above suggested.

We earnestly hope that those who have not already communicated their protests against this bill will do so *at once by wire or mail.*

CHARLES DUSHKIND,
Managing Director.

LIST OF MEMBERS OF COMMITTEE ON WAYS AND MEANS

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C. C. Dickinson, of Missouri.
Robert L. Doughton, of North Carolina.

Note.—Please address members of Committee, House Office Building, Washington, D. C.

SO. CAROLINA CO-OP. NOT TO REORGANIZE

Following a ninety-day campaign for signers for the South Carolina section of the Tobacco Growers' Co-Operative Association, it was announced that the venture had been virtually abandoned on account of not having received a sufficient number of signers.

The campaign resulted in only 28.2 per cent of the total production of the South Carolina belt being signed. Contracts call for a 65 per cent. sign-up, and are not effective unless this percentage is obtained.

About 150 farmers attended the meeting at which announcement of the failure was made. All suggestions for another campaign were abandoned as fruitless. The contract presented was for five years, supplanting the one that expired with the last season.

DEPARTMENT OF AGRICULTURE ISSUES BOOKLET ON LEAF TYPE CLASSIFICATION

The United States Department of Agriculture has just issued a booklet, in final form, showing the type classification of American-grown tobacco, which is believed to contain the first systematic classification ever made of American tobacco.

It will be of interest to the American and European trade, as well as to the farmers in the producing sections, as this classification will be used as the basis for statistical work on tobacco by this department and will no doubt be used in like manner by other Government departments.

Most of the work in connection with the classification of the different types of leaf tobacco was done under the direction of Frank B. Wilkinson, marketing specialist, for the department.

The value of such statistical information on tobacco lies in the fact that it will enable the department to compile comparable statistics on tobacco production, prices and consumption of the several types.

A large number of copies of this classification have been printed and the department will endeavor to place a copy in the hands of as many farmers, dealers and manufacturers as possible.

Copies will be mailed to anyone interested upon writing to The United States Department of Agriculture, Bureau of Agricultural Economics, Washington, D. C.

PORTO RICO TOBACCO AGENCY IN NEW QUARTERS

The offices of the Porto Rican Government Tobacco Guarantee Agency have been moved from 136 Water Street to 1457 Broadway, New York City, where more space is available. The new offices are very attractively furnished and a fine display of Porto Rican cigars and tobacco is in evidence.

Chief Agent F. Linares is planning an advertising campaign in the trade papers under the direction of the Millsco Agency, of 1 Park Avenue, New York City.

GENERAL REDUCES PRICES ON THREE BRANDS

The new schedule of prices issued by the General Cigar Company reveals a cut in price on three of their popular brands. On one of the brands the cut is given to the retailer, while on the other two brands it is split with the consumer. The "Robert Burns" panatela is reduced to $73 for the one-tenth packings but still retails at ten cents. The "White Owl" and "Bobbie" are reduced to $53.50 for the one-twentieth packing and $55.50 for the one-fortieth packing, and retails at three for twenty cents.

The
Model L Universal Scrap Bunching Machine
$850
Complete
F.O.B. Newark, N.J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 450 to 500 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

5c Cigars
now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.
116 West 32nd Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar

EDITORIAL COMMENT

ABOUT as cheerful a report as we have set eyes on in some time was the one which the Internal Revenue Bureau mailed out last week showing the February withdrawals of cigars. It certainly was a happy surprise after the January drop of more than 40,000,000 to see that in the States the decline for February was less than 400,000.

It looks as if the cigar business is reaching the turn in the road and May, if not April, ought to go ahead of the same months in 1925. Of course January and February and March are all affected by the reduction in the tax rate. But even at that February figures ought to strengthen the faith of the optimists and reduce the ranks of the pessimists.

Classes B and E showed heavy percentage losses for the month, while A C and D made gains both in percentage and in volume.

We have felt for a long time that Class B as a whole is not a good business proposition and the records of that classification sustain our belief. And we will watch with considerable interest the progress of the brands that switch from two for fifteen cents to three for twenty cents. We are very much in doubt that it will contribute to any increased volume although there may be two or three brands that individually may make a good showing.

As usual the cigar manufacturers have gone their different ways, being unable to agree on a definite plan of action as to the disposition of the tax reduction. We were about to write that the only thing they have ever agreed on in our several years of experience in the industry, was a tax reduction, but on second thought they didn't even agree on that.

We hope that there are some manufacturers who will retain the tax reduction entirely and put it into a better cigar for the same money. The results of an honest experiment of this kind would be interesting to say the least, and, we believe, profitable.

In some cases where the customers learned either directly or indirectly that their manufacturers would not give them any of the reduction, they ordered cigars in a hurry in order to get the advantage of the reduction by having the cigars on their floor when the tax became effective.

Some manufacturers have given it all away, some part of it, while others have kept it all. Of those who are keeping the reduction some are putting it into missionary work, some into advertising, and some we suspect into their pockets. The latter class is no credit to the industry.

We hope that whatever disposition is made of the tax reduction that in Classes A and B some of it will be put into giving the consumer better cigars.

A FEW days ago a friend sent us a box of twenty-five Class A cigars. They were three and a half inches long, well made and good looking and best of all, of satisfying quality. Later we passed one to a visitor who indulges extensively in cigarettes. He spoke highly of the quality of the cigar, and remarked, "If there were more cigars like this offered for sale in this market, I would smoke fewer cigarettes." Unfortunately these cigars are made a thousand miles away.

These cigars can be made good, and profitably sold at $1 for a box of twenty-five, including an attractive package.

From automobiles to peanuts this nation buys largely with the eye, particularly when they buy for the first time. After that it resolves itself into performance and quality.

No cigar manufacturer willing to put out honest merchandise needs to hesitate in trying out such a cigar proposition, and it ought to make a hit with the retailer and help him build up his cigar business, particularly box trade.

FOR the first time in many months we have read several of the cigar ads running in newspapers. The reason we read them was because they did not look like the usual cigar ad. The General Cigar Company ran an ad recently without an illustration of a cigar or a cigar package. This fact alone interested us and we read the ad from start to finish. We suspect that tens of thousands of newspaper readers did likewise for the same reason.

Another newspaper ad that also attracted our attention was that of the Congress Cigar Company. It showed a box of cigars with the top opened. It appealed to us as the kind of a package we would like to keep in the office or in the library at home. And then it was just a little different from the usual ad of that kind.

We make no claim as a copy writer, but we know we have grown weary of seeing in ads one or more cigars illustrating various shapes, and marked "actual size."

The prevalent idea that a cigar ad can't be put across without an illustration of a cigar in it, doesn't sell itself to us. What does suggest itself to us is that copy writers of cigar advertising are like a bunch of sheep, and very few of them are capable of breaking away from the flock and finding new paths to follow.

The copy writers of cigarette advertising put over more new ideas in their copy in a year than the cigar industry has produced in ten years. Maybe it is because cigarette copy writers smoke cigarettes. If this is the case, without withdrawing our allegiance to the cigar industry, we suggest that the copy writers of cigar ads go and do likewise.

BAYUK BRANCH IN INDIANAPOLIS

Bayuk Cigars, Inc., have just opened a distributing branch in Indianapolis, under the management of Verne G. Shellar, who was formerly connected with the E. L. Donahue Cigar Company, of that city.

One of a Camel Cigarette series now running nationally in the magazines

When you and spring are thrilling to the first ball game of the year—and your favorite player drives out a homer—when the stands rise, roaring with cheers

—have a Camel!

WHEN spring and the first ball game are here. And the shouting banter flings out on the sunlit air. When the heavy hitter cracks the ball, shrieking into deep center-field for a home run —oh, happy mortal, as the stands roar with glee—*have a Camel!*

For Camel floods every friendly view with greater brightness, adds the magic of its own fragrance to life's most festive days. Camels are of such choice tobaccos that they never tire the taste no matter how zestfully you smoke them. Camels are so skilfully made that they never leave a cigaretty after-taste. Search where you will and spend what you may—you'll get more contentment, more pleasure out of Camels than any other cigarette you ever put a match to.

So this fair spring day as you watch the opening game of another eventful year. When the bases fill and a hefty batter lofts out one that it seems will never stop flying—oh, then, taste the smoke that means completed enchantment. Strike a light and know the mellowest flavor, the most blithesome fragrance that ever came from a cigarette.

Have a Camel!

Our highest wish: if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any other cigarette made at any price.

R. J. Reynolds Tobacco Company

Camels contain the very choicest tobaccos grown in all the world. Camels are blended by the world's most expert blenders. Nothing is too good for Camels. In the making of this one brand we concentrate the tobacco knowledge and skill of the largest organization of tobacco experts in the world. No other cigarette made is like Camels. They are the overwhelming choice of experienced smokers.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Postmasters Complain of Parcel Post Shipments to Canada

TOBACCO dealers and others doing a parcel post business with Canada are failing entirely to prepay their shipments, according to complaints filed with the Post Office Department by postmasters.

Special instructions have been prepared by the department for the guidance of persons sending such parcels to Canada, as a result of these complaints, in which it is pointed out that only packages weighing more than eight ounces and not more than fifteen pounds may be sent in the parcel post mails to that country. Such parcels, it is emphasized, must be fully prepaid at the rate of fourteen cents for each pound or fraction thereof, and if insured the appropriate insurance fee also must be prepaid.

Instructions have been issued to postmasters calling their attention to that provision of the postal regulations requiring that all parcels for Canada and other foreign countries shall be returned to the sender when not fully prepaid.

Hearings On Price Maintenance Bill to be Held in April

Hearings on the Kelly bill permitting manufacturers to designate and maintain the prices at which their products may be resold will be held some time in April, representatives of various industries in favor of the enactment of such legislation have been told by Representative Parker, chairman of the House Committee on Interstate and Foreign Commerce.

Under the measure manufacturers of cigarettes, cigars and tobacco would prevent the sale of their commodities at cut prices.

A delegation representing a number of industries came to Washington in March to press for a hearing on the bill, for which, they declared, there is a big demand all over the country.

The delegation was told that the committee's calendar is filled with important legislation and there are matters, such as the railroad and coal bills, that must be taken up in the near future. It was declared by Chairman Parker, however, that an effort would be made to allot time for a hearing during April, when four days would be devoted to receiving the views of both sides on the measure.

Patentees Must Manufacture Article Within Five Years Under Proposed Law

Patentees failing to manufacture under their patents within a period of five years after the issuance thereof would be required to grant licenses for manufacture by others, under the terms of a bill introduced in Congress by Senator King, of Utah.

The measure is designed to prevent the "shelving" of important patents by inventors or purchasers. The owner of a patent would be given an opportunity at the end of five years to provide for manufacture under his patent, failing which licenses would be granted to persons making application therefor upon such terms as the Commissioner of Patents might impose. The owner of the invention would be paid a royalty for use of the patent.

Bill Proposed Relating to Closing of Manufacturing Plants

Manufacturers whose products enter into interstate or foreign commerce would be required to notify the Federal Trade Commission of the closing of a plant or the suspension of manufacturing operations for a period of more than thirty days, under the terms of a bill introduced in the House of Representatives by Congressman Hare, of South Carolina. Such reports would have to show the number of days of probable suspension and the reason therefor.

If it appears to the Commission that there are probable grounds for believing that any such closing or suspension by two or more manufacturers and shippers in commerce of competitive products is the result of any agreement or conspiracy in restraint of commerce and is a violation of any law which the Commission is authorized to enforce, an investigation is to be made for the purpose of preventing the violation of any such law.

Failure to make the reports required under the bill would be punishable by a fine of not more than $1000 or imprisonment for not exceeding one year, or both. Suspensions in plants in which not more than 100 persons have been employed at any time within the year preceding the date of closing would not have to be reported to the Commission.

New Bill Introduced Concerning Patent Litigation

Patent litigation involving priority of invention would be carried directly to the Court of Custom Appeals, instead of being heard first by officials of the Patent Office and then by the courts, according to a bill introduced in the House of Representatives by Congressman Wefald, of Minnesota.

The measure provides that the title of the court shall be changed to the Court of Patents and Customs Appeals, and increases the number of associate justices to nine. Patent cases would be argued before an

(Continued on Page 16)

SPANISH CEDAR BOXES

Cigars from Spanish Cedar Boxes—Preferred through generations by Smokers everywhere.

Specifically, the only thoroughly satisfactory Containers for Good Cigars.

SPANISH CEDAR BOXES!

YAHN AND McDONNELL BOUGHT BY DUSEL GOODLOE OFFICIALS

Announcement was made last week of the purchase of the controlling interest of Yahn & McDonnell by Paul Brogan and Harry Shetzline, president and vice-president respectively of Dusel, Goodloe & Company, important cigar jobbers of North Seventh Street.

The Dusel, Goodloe & Company, purchased the Duncan & Moorhead business about two years ago.

The three firms will continue under their old names, as before, but under the management of the Dusel, Goodloe & Company. The wholesale department of Yahn & McDonnell will be continued on Sansom Street for the present. The Duncan & Moorhead headquarters were moved to the Dusel, Goodloe & Company offices some time ago.

The leading brands will be "Optimo" and "Blackstone," and the business on these two brands has been going ahead by leaps and bounds for the past two years.

The consolidation now distributes such well-known brands as "Blackstone," "Optimo," "La Carona," "Antonio y Cleopatra," "Natural Bloom," "Flor de Cuba," "Bering," "Cortez," and other imported and domestic brands which are popular in this territory.

The combined assets of the three companies are approximately $300,000 and the sales about $2,000,000 a year, which places the combination by far at the head of the jobbing trade in Philadelphia.

The Yahn & McDonnell organization also owns and operates a number of retail stores and stands in the prominent hotels and clubs in Philadelphia.

J. McDonnell and George F. Jones will remain in the management of the Yahn & McDonnell end of the merger together with the Dusel, Goodloe & Company, officials.

FIVE DAYS IN JAIL FOR SMOKING ON TROLLEY

J. J. MacHale boarded a one-man trolley car one day last week and thought he could have a nice comfortable smoke, there being only one trolley employee to watch him. He did enjoy it for several blocks before the motorman spied him, but then he was ordered to discard it at once. He did so, but shot it at the motorman's face and in a short time he was before a magistrate, who imposed a sentence of five days in the county jail, or one day for each minute he enjoyed his smoke on the car.

ERNEST SHARROCK SUCCEEDS ALLEN

Ernest Sharrock, who has been associated with Bayuk Cigars, Incorporated, as Middle Western representative of Bayuk products for a number of years, has been transferred to Philadelphia as retail sales manager, to succeed F. W. J. Allen, who resigned from the Bayuk organization a short time ago in order to enable him to give more time to his personal interests.

VETTERLEIN BROTHERS FILE PETITION

A petition in bankruptcy was filed by Vetterlein Brothers, Incorporated, cigar dealers, 1615 Spruce Street, last week. Liabilities were listed at $142,490 and assets at $17,754. Edward F. Hoffman was appointed referee.

BAYUKS BUY SUMATRA SUPPLY

According to reports from Amsterdam, Bayuk Cigars, Inc., have purchased 800 bales of fine Sumatra tobacco to be used on their brands during the current year.

AMERICAN SUMATRA PLAN SUBMITTED

An announcement to the stockholders of the American Sumatra Tobacco Company appeared in the local newspapers on Monday, setting forth the proposed plan for reorganization. An assessment of $7 per share is made on the common stock and the present holders are to receive 110 shares of new common stock for each 100 shares they now hold, or forty-five shares of the new stock for each 100 shares they now hold if they do not wish to pay the assessment.

The preferred stockholders are to receive 120 shares of new preferred stock for each 100 shares they now hold, which additional shares are given in adjustment of back dividends.

All replies for or against the proposed plan of reorganization depositaries on or before May 1st.

Depositaries are the Central Union Trust Company, of New York, and the Empire Trust Company, of New York, for the preferred stock, and the United States Mortgage & Trust Company, for the common stock.

CIGAR RUINS TRIP TO SOUTH SEAS

A cigar, described as a "two-fer" (although we doubt if there is such an animal at present) caused the proposed trip of two runaway boys bound for the South Sea Islands to be a total loss on Sunday in New York.

Donald Sea, fifteen years old, of Springfield, Mass., told a policeman confidentially that his chum, George, was dying in a doorway on Third Avenue, but when the officer investigated he found George in much agony, but a smouldering cigar butt revealed the cause. The boys were taken to the "Station" and George soon revived, but they were held awaiting the arrival of their parents, and the romantic trip was ruined.

FRED BAUER LEAVES CONSOLIDATED

Fred Bauer, who has been connected with the old firm of Wm. Steiner Sons & Company, lithographers, for over thirty years and later with the newly formed Consolidated Lithographic Corp., announces that he has severed his connection with that firm and will take a much-needed rest. He does not intend to retire, however, and will make further announcement as to his plans in the near future.

EISENLOHR EARNINGS

Report of Otto Eisenlohr & Bros., Inc., manufacturers of "Cinco" and "Henrietta," for the year ending December 31, 1925, shows net profits of $369,293 before Federal taxes, and after preferred dividends leaves a balance equivalent to eighty-eight cents a share on the common stock. The 1924 net was $149,537 before taxes.

MAN ARRESTED WITH CHEAP SMOKES

Late last week a man was arrested as he was going down the street quite late at night with a package containing 350 cigars. He claimed he had purchased them for $3. He was arrested by a policeman by the name of Seegar.

BOBROW REDUCES PRICE ON "BOLD"

Effective March 29th, Bobrow Brothers, Incorporated, reduced the price on "Bold" cigars to three for twenty cents, to the consumer. They do not anticipate any reduction on their other brands.

To men who make a hobby of pipes

Old peace-pipes, church-wardens, hookahs and briars make the finest sort of hobby . . . But don't let it run away with you. Spend all the time and money you can afford on tobacco tricks but stay off the trick tobaccos . . . Don't forget that what you get out of any pipe depends on what you put in it . . . And none of your trick experiments will go entirely sour if your pipe's always packed with sweet, spicy, mellow Granger.

If ever a tobacco was "made for pipes"—it's Granger

Fine, ripe old Burley, mellowed by Wellman's famous 1870 method. And specially cut for pipes (rough cut) to burn slow and smoke cool and sweet —that's Granger. It's pipe tobacco from start to finish!

Packed in heavy foil instead of tins—*hence* 10¢

LIGGETT & MYERS TOBACCO CO.

MANILA NEWS NOTES

D. F. Morris, tobacco agent for the Philippine Government has been spending the past two weeks with the cigar trade in Oregon and Washington. Mr. Morris called on many jobbers and dealers. He reports that Manila cigars are making progress in that territory, and that several brands are well established, among them "Nevandas," "Los Angeles," "Alhambra," "La Insular," "La Minerva" and others. He expects to return to San Francisco in the very near future.

C. A. Bond, Philippine tobacco agent, returned to New York recently from a trip south as far as Atlanta and Savannah. He reports cigar conditions in Georgia and South Carolina in bad shape, due to the State taxes. Stabilized Manila brands, however, were much in demand and the trade was growing. Tobacco jobbers, advertising agencies and newspapers, who profit by the advertising of tobacco products, express themselves as thoroughly disgusted over a tax that drove business from the States.

I. Delbourgo, of the El Oriente Cigar Factory, in Manila, is visiting New York at the present time. He has placed the line with Lyon, Cowdrey & Wilson who are preparing to cover the East and the Middlewest. "Fighting Bobs" in two sizes will be featured in this campaign. This brand is very popular on the Pacific Coast where high-grade, Class A Manila cigars are very popular with smokers.

A petition by the Manila Tobacco Association for a lower freight rate on cigars coming to the United States was turned down by the Associated Steamship Lines, the body controlling freight rates on the Pacific. It was shown in the petition that freights from Hong Kong, Shanghai and Japanese ports were much lower than those from Manila.

Recent dispatches from the Cagayan Valley indicate a short crop of tobacco this year due to drought. This condition not only applies to tobacco, but has held back the production of rice and corn. Food stuffs are said to be 100 per cent higher than in normal times.

Henry Ottenberg, of Henry Ottenberg & Company, has so far recovered from his long siege in the hospital, that he is now able to be back at his desk. His many friends are congratulating him on his return to work.

The Government experimental farm at Illigan, has produced some new strains of wrapper tobacco and a number of growers have signified their willingness to carry on the experiment during the coming year.

A. L. SYLVESTER RETURNS

A. L. Sylvester, president of the American Cigar Company, has returned to his desk in New York City headquarters after a visit to Cuba and Florida, inspecting the holdings of his company. He expects to sail for Porto Rico today to inspect leaf conditions there, and will be away for several weeks.

BALDWIN'S PIPE BRINGS $75

One of Prime Minister Baldwin's old pipes was recently sold at a charity bazaar in London, and was bought by Sir Burton Chadwick for $75, according to reports. The pipe was donated by Mrs. Baldwin.

TO SEEK NEW CIGAR SMOKERS

Back in the closing years of the last century, while the cigarette smoker was still widely regarded as a disgrace to his parents and a horrible example to the young folks of the community, new smokers—tens of thousands of them every year—were being educated to the proper enjoyment of cigars.

Most of the men who were educated to cigar smoking during the 1890's are still smoking cigars. The old-timer cigar smokers of that era have died off, and since the first decade of the present century *practically no new cigar smokers* have been developed. But most of the men initiated into cigar smoking from 1890 to 1910 are still alive and smoking cigars. They form the bulk of the cigar-smoking public today. They are not yet dying off rapidly; and if taxation and leaf costs were what they were before the war, probably cigar production would not be very much lower now than it was in 1913.

But one of these years the death-rate is going to take an upward slant for those who learned cigar smoking in the '90's. When this occurs, what is going to happen to cigar production?

Only one thing can happen to it, unless the manufacturers discontinue their practice of advertising only to cigar smokers, and substitute advertising which will attract the interest and curiosity of the ninety-seven adult males in every hundred who are not already confirmed cigar smokers. Advertising to three men out of every hundred is a 97 per cent. waste of money. And when the three cigar smokers begin at last to die off, it will be more than ever a waste.

Co-operative advertising for educational purposes may provide the solution of the problem; but it should be augmented by similarly educational advertising on the part of individual manufacturers. Those who neglect to do this will begin to realize their error long before 1935 is reached.—*Canadian Cigar & Tobacco Journal.*

RECEIVER FOR MILTIADES MELACHRINO

John W. Allen, of Montclair, N. J., petitioned the United States District Court for the appointment of a Receiver in Equity for Miltiades Melachrino, Inc., manufacturers of "Miltiades" cigarettes, several days ago, and his petition was granted last week and William Wilcox and Isaac Siegel were appointed under a $50,000 bond.

Allen claimed that he was the owner of 27,500 shares of the capital stock of the corporation and that the corporation was unable to meet obligations of $25,000 due him, although the factory is worth $300,000 and combined assets are approximately $400,000. The corporation will probably be reorganized.

GENERAL INCREASES WAGES OF CIGAR-MAKERS

Effective April 1st, an increase in wages which will average five cents per hundred cigars has been granted by the General Cigar Company, according to an announcement by their factory manager in Shenandoah, Pa. The increase will become effective in all their factories throughout Eastern Pennsylvania. The increase was not expected by the cigarmakers as no demands have been made by them, and no intimation of the increase had been given out by the company prior to the announcement.

Out of the Orient

For Two Centuries, The Galleon, The Clipper-ship, The Steamship, And Now The Ocean Liner Have Carried Manila Cigars To The Markets Of The World.

Times and ships have changed! But Manila Cigars made in the old way, long-filler, Spanish method, hand-work, are just the same as they were in the days when the Trade Winds were depended on to drive the cargoes to port.

And in the Island the tobacco still grows luscious and green above the soil enriched each year by flood. The same warm sun, the same rich mould washed down from wooded mountain tops, the same balmy air puts into the tobacco the substances that make it burn full and free and sweet.

Manila cigars are admitted into the United States duty free. They are a wonderful value for the money.

Staple brands of Manilas are making splendid profits for distributors in every section of the country. The army of smokers who demand their favorite brand of Manilas every day has grown rapidly the past year.

A DEPENDABLE MANILA LINE IS A PRIME NECESSITY!

HAVE YOU GOT ONE!

(For list of factory agents and distributors write or call)

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

CIGARS MAKE BETTER SHOWING FOR FEBRUARY

March 22, 1926.

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of February, 1926, and are issued by the Bureau. (Figures for February, 1926, are subject to revision until published in the annual report.)

Products	*February 1925*	*February 1926*
Cigars (large):		
Class A .....No.	194,143,295	197,368,860
Class B .....No.	83,372,057	65,284,643
Class C .....No.	162,906,540	177,421,124
Class D .....No.	9,009,263	9,546,443
Class E .....No.	2,131,123	1,583,077
Total	451,562,278	451,204,147
Cigars (small) .....No.	34,682,140	18,109,360
Cigarettes (large) ....No.	660,401	718,000
Cigarettes (small) ....No.	5,681,227,300	6,240,141,950
Snuff, man'd. .....Lbs.	3,692,904	3,789,074
Tobacco, man'd. .....Lbs.	29,479,348	30,265,059

Note.—The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of February:

Products	*February 1925*	*February 1926*
Cigars (large):		
Class A .....No.	10,135,080	7,342,855
Class B .....No.	472,450	98,360
Class C .....No.	798,240	860,380
Class D .....No.	9,550	100
Total	11,415,320	8,301,695
Cigars (small) .....No.	1,000,000	2,000,000
Cigarettes (large) ....No.	100,000	150,000
Cigarettes (small) ....No.	40,150	48,240

Tax-paid products from the Philippine Islands for the month of February.

Products	*February 1925*	*February 1926*
Cigars (large):		
Class A .....No.	14,164,313	15,528,975
Class B .....No.	263,440	223,860
Class C .....No.	109,694	175,840
Class D .....No.	1,283	1,150
Class E .....No.	85	10
Total	14,538,815	15,929,835
Cigarettes (small) ....No.	84,250	103,826
Tobacco, man'd. .....Lbs.	36	50

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

DIAMOND MATCH DIVIDEND

A quarterly dividend of 2 per cent. has been declared on the stock of the Diamond Match Company, payable June 15th, to stockholders of record May 15th.

News from Congress

(Continued From Page 10)

associate justice, and appeals from his determination could be taken to the full court, the decision of which would be final, but would not affect the right of any party to such remedy as he may be entitled to under the revised statutes dealing with the question.

Postal Revenue Falls Far Short of Expected Total Under New Rates

Revenues derived from the postal rate increases ordered by Congress last April will fall short by more than $16,000,000 of meeting the estimates then made, the Senate has been informed in a report filed by the Postmaster General as to the effect of the present rates.

With but one or two exceptions, the increases have failed to provide the additional revenues anticipated, the Senate is told, and in the few cases where more revenue has been secured than was estimated it is believed that factors other than the higher rates led to this result.

Discussing the revenues by classes, the Postmaster General's report shows that instead of the $10,000,000 additional funds anticipated in receipts from first-class mail, the actual increase during the fiscal year 1926 will be but $354,826. This is due, the department feels, to the fact that Congress increased the rate on private mailing cards to two cents, resulting in a great decrease in the mailings of such matter.

In the second class, $855,000 will be secured from the increase on transient matter, instead of $1,000,000 as estimated. On periodicals, the increase, however, will be $1,415,613, against an estimate of $524,128, but the additional funds, it is declared, are due chiefly to the greater volume of advertising matter carried.

Third-class mail will provide $22,684,222, against an estimate of $18,000,000, but the excess is attributed to the fact that much matter was transferred from the fourth to the third class; fourth class (parcel post) will provide an addition of $8,499,646, instead of the $13,600,000 estimated.

Most of the special services also will provide less revenue than anticipated, an example of how badly the statisticians guessed being in the case of the new special handling service for parcel post which, instead of the $3,000,000 figured upon will return but $479,197.

At the time of the enactment of the postal-rate measure, it was estimated $59,748,644 would be derived from the increases during the current fiscal year; instead, the department's record shows, it is now anticipated that but $43,635,950 will be secured.

Restoration of some of the old rates is sought by Senator McKellar, of Tennessee, as a method of increasing business and thereby giving the revenues which could not be secured under the higher rates. In a bill introduced by him in the Senate the old one-cent rate for private mailing cards would be restored; transient second-class matter would carry a rate of one cent for each four ounces, the 1920 rates on periodicals would be restored and the two-cent service charge for parcel post matter would be removed.

The bill also provides new legislation for private reply cards, permitting the postage to be collected upon delivery. This is a privilege which many advertising-by-mail houses have sought for years. The rate on such cards would be two cents, and patrons availing themselves of the privilege of having them returned C. O. D. would be required to secure a permit and post a bond for payment of the postage.

The BULL'S EYE

Published every Now and Then

Proprietor M. [illegible] *Circulation Mgr.* W. ROGERS *Editor* WILL ROGERS

Another "Bull" Durham advertisement by Will Rogers, Ziegfeld Follies and screen star, and leading American humorist. More coming. Watch for them.

THE Government is having a terrible time chasing the Rum Ships away from the Ocean. They have chased them all inshore now. There is not a one of them on the Ocean. You see, these ships used to stay out there twelve miles from shore and wait for somebody to come out and buy it. But now, since the Treasury Department has run them ashore, they sell it right from the dock here. It's funny these boats had never thought of that before. I'll bet that America can remind more Nations of things they would never remember themselves. It is a good thing they turned Prohibition enforcement over to the Treasury Department, for they are the only ones that could have afforded to enforce it. Prohibition has cost us more than the War, and the difference is that *we did get the War*. They will never prohibit "BULL" DURHAM, because the Prohibitionists and the Anti-Prohibitionists all use it. You can't prohibit a national necessity.

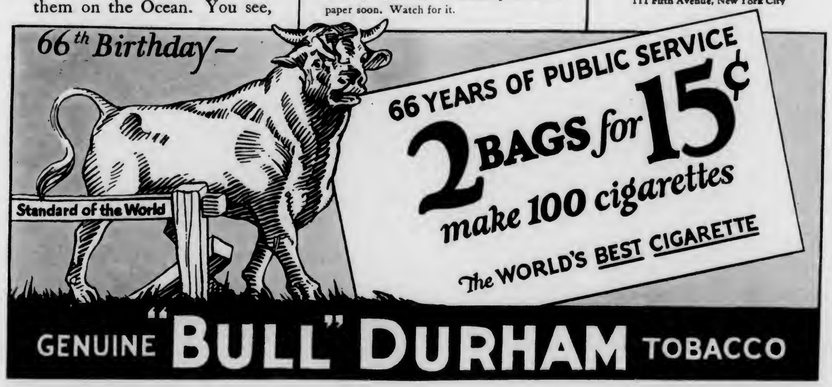
Will Rogers

P. S. Let's see some of your professional Ad Writers make an assertion any stronger than that.

P. P. S. There will be another piece in this paper soon. Watch for it.

MORE of EVERYTHING FOR a lot LESS money. THAT'S the net OF this 'BULL' Durham PROPOSITION. MORE flavor— MORE enjoyment AND a lot MORE money LEFT in the BANKROLL AT the end of A week's SMOKING

Guaranteed by
The American Tobacco Co.
INCORPORATED
111 Fifth Avenue, New York City



BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 ESTABLISHED 1875.
657-641 EAST 17 ST.
NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SPORT MODEL:—44,515. For cigars. March 3, 1926. J. W. B. Reid, Greensboro, N. C.

KELLY'S IMPORTED MANILAS:—44,521. For all tobacco products. February 18, 1926. Consolidated Litho. Corp., New York, N. Y.

STUDENT PRINCE:—44,522. For pipes. March 3, 1926. Parker-Gordon Cigar Co., Kansas City, Mo.

TAX REFUND:—44,523. For all tobacco products. March 11, 1926. Famo Cigar Co., Milwaukee, Wis.

CHAMPIONS OF THE TURF:—44,524. For cigars. March 12, 1926. The Mendelsohn Co., Inc., Cleveland, Ohio.

VALL-YOU:—44,525. For cigars. February 5, 1926. Kohler-Snyder, Yoe, Pa. (This certificate is issued upon presentation made to us that the trade-mark or trade name specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant through mesne transfers from the General Cigar Co., New York, N. Y.)

HOLLYWOOD DREAMS:—44,527. For cigarettes, cigars and tobacco. March 15, 1926. H. Shaw, Los Angeles, Cal.

JUSTNUF:—44,528. For cigars, cigarettes and tobacco. March 13, 1926. L. N. Schulner Cigar Co., Watertown, S. D.

OLD DRURY:—44,532. For smoking pipes and tobacco pouches. March 18, 1926. Delacour & Lewis Corp., New York, N. Y.

LITTLE CHIMNEY:—44,533. For tobacco and cigars. March 20, 1926. Parodi Cigar Co., Inc., Jersey City, N. J.

TRANSFERS

TAVERN:—6600 (Trade-Mark Record). For cigars. Registered February 21, 1890, by Geo. Schlegel, New York, N. Y. Transferred to W. E. Burrows, New York, N. Y., January 10, 1922, and re-transferred to S. Lefkowitz & Son, New York, N. Y., January 13, 1926.

PALMETTO:—22,364 (U. S. Patent Office). For cigars. Registered December 14, 1920, by Palmetto Cigar Co., New York, N. Y. Transferred to Jesse Lefkowitz, New York, N. Y., November 24, 1925.

PRESS CLUB OF CHICAGO:—18,718 (Tobacco World). For cigars and cigarettes. Registered October 4, 1909, by Randall-Landfield Co., Chicago, Ill. Transferred to J. H. Wagner, Chicago, Ill., and re-transferred to Randall-Wagner Co., Inc., Chicago, Ill., February 5, 1926.

FRANCISCO GOYA:—22,895 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered July 25, 1900, by Schmidt & Co., New York, N. Y. Through mesne transfers acquired by J. H. Wagner, Chicago, Ill., and re-transferred to Randall-Wagner Co., Inc., Chicago, Ill., February 5, 1926.

MANZANITA:—19,343 (Tobacco Leaf). For cigars. Registered July 13, 1900, by Cole Litho. Co., Chicago, Ill. Through mesne transfers acquired by J. H. Wagner and re-transferred to Randall-Wagner Co., Inc., Chicago, Ill., February 5, 1926.

LA PROVEDORA:—31,297 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered February 5, 1906, by Randall-Landfield Co., Chicago, Ill. Transferred to J. H. Wagner, Chicago, Ill., and re-transferred to Randall-Wagner Co., Inc., Chicago, Ill., February 5, 1926.

LA ZOOS:—25,611 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered May 19, 1902, by F. M. McGlanon, Kalamazoo, Mich. Through mesne transfers acquired by Jacob Johnson, Kalamazoo, Mich., and re-transferred to Michigan Cigar Co., Kalamazoo, Mich., February 6, 1926.

G. B. MARTINI:—32,644 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered March 14, 1907, by E. Kleiner & Co., New York, N. Y. Transferred to W. W. Rosebro, Greensboro, N. C., and re-transferred to Earl A. Rost, Red Lion, Pa., March 9, 1926.

FLOR DE GEREND:—42,161 (Tobacco Merchants Association). For cigars. Registered June 20, 1921, by Harry B. Gerend, New York, N. Y. Transferred to Abraham Freeman, New York, N. Y., March 15, 1926.

KING CORONATION:—22,924 (Tobacco World). For cigars, cigarettes, chewing and smoking tobacco. Registered August 29, 1911, by Wm. Steiner, Sons & Co., New York, N. Y. Transferred to Consolidateed Litho. Corp., New York, N. Y., and re-transferred to S. S. Pierce Co., Boston, Mass., March 15, 1926.

CORONATION QUEEN:—22,930 (Tobacco World). For cigars, cigarettes, chewing & smoking tobacco. Registered August 29, 1911, by Wm. Steiner, Sons & Co., New York, N. Y. Transferred to Consolidated Litho. Corp., New York, N. Y., and re-transferred to S. S. Pierce Co., Boston, Mass., March 15, 1926.

MONTE CUBA:—27,443 (Trade-Mark Record). For cigars. Registered October 30, 1902, by George Schlegel, New York, N. Y. Transferred to The Mueller & Sons Co., Milwaukee, Wis., April 18, 1910, and re-transferred to Famo Cigar Co., Milwaukee, Wis., January 30, 1924.

SCHOOL TEACHER EXONERATED

Last week the New Jersey State Commissioner of Education decided that the case of Miss Helen Clark, of Secaucus, N. J., had not had proper consideration before the State Board of Examiners, when Miss Clark brought the case before him. She was discharged from her duties as school teacher at Secaucus about a year ago for smoking cigarettes, and an effort was made to have a permanent certificate for teaching in New Jersey denied her.

Dr. John L. Logan, State Commissioner of Education, however, ordered the refusal to grant the certificate set aside and the case to assume the same status as before the first hearing.

BRANCH "BLACKSTONE" FACTORY FOR BALTIMORE

Waitt & Bond, Incorporated, Newark, N. J., manufacturers of the popular "Blackstone" cigar, have leased floor space in the Candler Building, Baltimore, Md., where they are opening up a branch factory and will employ approximately two hundred workers. The plant is expected to be ready for operation about the first of this month.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box
24 Vine St.,
DESHLER, OHIO

After all nothing satisfies like a good cigar

The Buckley Box Co
1106 West Town St
COLUMBUS, OHIO

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antinsthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. Scores lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
Write for your FREE copy.
R. POLK & CO.
Detroit, Mich.
848 Polk Directory Bldg.
Branches in principal Cities of U. S.

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys — Rappees — High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Notice White Owl smokers—they're everywhere. Notice how many of them are of the type who can afford to pay far more for a cigar—men who would not let price interfere with solid cigar satisfaction.

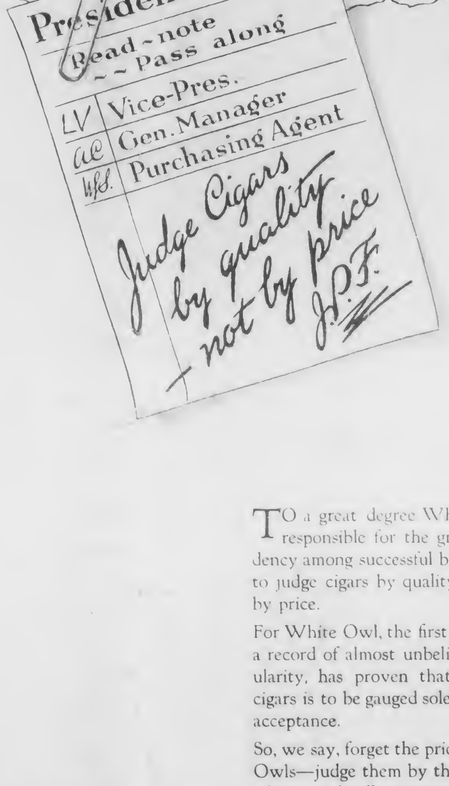
As a matter of fact, you'll probably find few who smoke White Owls because of the price. Most have tried higher priced cigars and then have settled upon White Owls because the sweetness, mildness and mellowness just suit their fancy and taste.

This isn't hard to understand when you consider White Owls in the light of every business success. Every outstanding leader has reached that position by giving far greater value at smaller profit per sale. The huge volume thus attained counter-balances the greater cost of extra quality.

It is to the enormous popularity of White Owls that may be attributed the fact that everyone is saying, "They're tasting better than ever." Were it not for the loyalty of millions of smokers we could not afford to use tobacco from the finest crop in years and still maintain the same price.

The sweeter taste and soothing mellowness are a direct tribute to that vast army of careful smokers who have shown their appreciation of extra value by their constant patronage.

White Owls are not to be judged by old standards of price and taste. They now set a standard by which all other cigars are judged—regardless of price.



TO a great degree White Owl is responsible for the growing tendency among successful business men to judge cigars by quality—and not by price.

For White Owl, the first cigar to set a record of almost unbelievable popularity, has proven that quality in cigars is to be gauged solely by public acceptance.

So, we say, forget the price of White Owls—judge them by the sweetness of taste and mellowness resulting from the finest tobacco crop in years! A comparison with far higher priced cigars will truly surprise you!

2 for 15¢
Package of 10 for 75¢

White Owl
General Cigar Co., INC.

RECEIVED
APR 21 1926
U. S. Department of Agriculture.

APRIL 15, 1926

VOLUME 46 No. 8

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Cigars or Asparagus What Are They?

CIGAR containers that are substitutes for the natural wooden box seem to be hiding something. They reveal only part of the cigar, much to the smoker's dissatisfaction. He wants to observe the whole length of the smoke, for shape, size and color.

It pays to play up to his preferences. He's the American man who buys the cigars you manufacture and by whose patronage you prosper.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

LA PALINA CIGAR

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.
WINDSOR PENNA.
After all nothing satisfies like a good cigar

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.
231 233 IONIA AVE N.W.
GRAND RAPIDS MICH

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER After all nothing satisfies like a good cigar PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO
VERY MILD
CIGARS
Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 46 APRIL 15, 1926 No. 8

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1st AVENUE
NEW YORK CITY

Volume 46 Number 8

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, APRIL 15. 1926 Foreign $3.50

NEW YORK LEAF BOARD ELECTS PRESIDENT

At the annual meeting of the New York City Leaf Tobacco Board of Trade, held in the offices of the Stern-Mendelsohn Company, last Thursday, Howard S. Cullman, of the leaf tobacco firm of Cullman Brothers, 161 Front Street, New York, was elected president of the organization for the ensuing year, to succeed Jerome Waller who has held the office for several years.

Henry Fisher, of H. Duys & Company, was elected vice-president; Percival R. Lowe, Jr., secretary, and William Singer, treasurer.

The new Executive Committee consists of Nathan I. Bijur, Henry Fisher, Howard S. Cullman, Moritz Neuberger, William Singer, Howard Friend, Henry Oppenheimer.

The next meeting of the board will be on Thursday, May 6th.

Twenty-two members were chosen as delegates and alternates to attend the convention of the National Cigar Leaf Tobacco Association to be held in Hartford, Conn., in June.

CUBAN PARCEL POST BILL TO HAVE NEW HEARING

As the Ways and Means Committee was about to take definite action on the Cuban Parcel Post Bill, which there is every reason to believe would have been *against* reporting this measure, the Post Office Department applied to the Committee for a new hearing on this bill before the *full* committee (the last hearing having been held before a subcommittee).

Accordingly a hearing before the full committee will probably be held, though no date has been fixed for same.

We are, of course, expecting timely notice of such a hearing in order that the cigar trade might be well represented.

CHARLES DUSHKIND,
Managing Director.

BROWN-WILLIAMSON BUYS RICHARDSON COMPANY

Winston-Salem, N. C., April 12.

Announcement was made today that the Brown-Williamson Tobacco Company, of this city, had purchased the celebrated smoking and cigarette manufacturing firm of R. P. Richardson, Jr. & Company, of Reidsville, N. C. No consideration was announced. The Reidsville concern was established by the late R. P. Richardson, Sr., in 1870, and has been operated by some of the Richardsons ever since. The plant will continue at Reidsville with the same force.

AVERETT RETIRES FROM UNITED

Elliott Averett, vice-president and director of the United Cigar Stores Company of America, retired from active business association with that company April 1, 1926.

Mr. Averett was one of George J. Whelan's early associates in the founding of the United Cigar Stores Company, serving first as secretary and later as vice-president in charge of finances. Mr. Averett has been called the "father of chain store accounting," for under his direction the United system of checking and controlling its stores has become a model for others to follow.

Mr. Averett's resignation was prompted particularly by the desire to take care of his health, and in addition to enjoy a well-earned rest after a quarter of a century devoted to helping build the world's greatest chain of cigar stores.

CAT FIRES TOBACCO BARN

While Albert Linard was filling lamps for incubators on a farm near Mountville, Pa., late last Monday some of the oil exploded and a quantity was thrown on a cat which immediately made a dive for a barn nearby. Linard was unable to head the cat off and it ran into the haymow which was soon a fiery furnace. The flames soon spread from the barn to a tobacco shed, a corn crib and several smaller buildings which were consumed. Firemen from surrounding towns arrived in time to save the dwelling. The loss was estimated at $15,000. The cat was cremated.

GUS HARTMAN DIES

Gustave Hartman, president of the leaf tobacco firm of Steane, Hartman & Co., of Hartford, Conn., died on Wednesday, April 7th, in the Union Memorial Hospital, in Baltimore, Md., following an operation for stomach trouble on March 30th.

Steane, Hartman & Co., was organized in 1906 and Mr. Hartman was made president of the company in 1921, following the death of Isaac J. Steane. Funeral services were held on Sunday. He was forty-three years of age.

DENIES VON HINDENBURG SMOKES PIPE

The *Berliner Tageblatt* has denied emphatically, in an article published last week, that President Von Hindenburg smokes either pipes or cigars, but states that he sticks to cigarettes exclusively.

The *Berliner Tageblatt* statement follows an article in an American weekly which stated that Von Hindenburg smoked a long-stemmed fat-bowled pipe.

PORTO RICO TOBACCO OFFICIAL ON TRIP TO ISLAND

M. T. Saldana, assistant agent of the Porto Rico Government Tobacco Guarantee Agency in New York, will sail for San Juan within the coming week. Mr. Saldana is being sent to that island by Agent F. Linares, in connection with the permanent exhibit of tobacco and tobacco products to be presented at the forthcoming Sesqui-Centennial Exposition in Philadelphia.

The Government of Porto Rico will have an exclusive pavillion at the aforementioned exposition, in which the principal industries of the island will be featured. Tobacco being one of the three leading insular products it will be given a prominent part in the exhibit.

Mr. Saldana will spend the best part of the next two months to interesting the Porto Rican leaf growers and cigar manufacturers in the advantages of this showing, soliciting their co-operation for a successful display.

"WHITE OWN" CAMPAIGN FEATURES TASTE

The theme of the 1926 "White Owl" advertising campaign will be "better taste," according to an announcement made by the General Cigar Company, a short time ago.

The campaign was started last month and will be featured in newspapers throughout the country and several magazines having a national circulation.

The statement says:

"We firmly believe that a particularly strong note of interest has been injected into this campaign, by virtue of our plan to run one-half of the total number of thirty-eight advertisements without the illustrations of the cigars, and except for this difference, the complete series is formed along identical lines throughout, that is, the new slogan, brand name and price stand out very prominently."

HEARINGS ON CAPPER-KELLY RESALE PRICE BILL APRIL 22D AND APRIL 23D

We are today advised by Chairman James S. Parker, of the Committee on Interstate and Foreign Commerce of the House of Representatives, that the committee has set aside April 22 and 23 for hearings on the Capper-Kelly Resale Price Bill.

The hearings will begin at ten o'clock, April 22. Those who desire to appear at these hearings should reach Washington for conference, and proper arrangement of program, at the Hotel Washington, not later than Wednesday morning, April 21.

Please advise this office as promptly as possible of names and addresses of representatives who can appear, so that proper division of time may be arranged.

EDMOND A. WHITTIER,
Secretary-Treasurer.
American Fair Trade League,
71 West Twenty-third Street,
New York City.

WINS $25,000 AND RETURNS FOR CIGAR BUTT

A man walked into the lottery office in Berlin, recently and collected 100,000 marks ($25,000) on a $3 ticket, laying a partly consumed cigar down on the counter as he counted his winnings, and, in the excitement of the moment, walked out and forgot the cigar. In a few moments he returned and asked if he had not left his cigar there, and retrieved it from the counter.

TOBACCO INDUSTRY TO HAVE WONDERFUL EXHIBIT AT SESQUI-CENTENNIAL

Tobacco growers and merchants will have unlimited opportunity to display the present status of that industry at the Sesqui-Centennial International Exposition beginning June 1, in Philadelphia.

The exhibit will be housed in the Palace of Agriculture which occupies eight and one-half acres of space in the exposition grounds. Plans now being worked out contemplate exhibits from Virginia, Kentucky, North and South Carolina, Connecticut, Georgia, Tennessee, Pennsylvania, Ohio, Wisconsin, Cuba, the Philippines and Porto Rico.

Few industries can boast of as interesting an historical background as this one which is purely American in origin. It is planned that each step in the cultivation of the plant, including the harvesting, curing and preserving shall be shown at the Sesqui. The difference between a light and a heavy tobacco, those things which influence the quality of the leaf, how cigars and cigarettes are rolled by machinery as well as by hand, and a thousand other details well known to the tobacco trade, but more or less mysterious to the tobacco-using public will be made graphic for the benefit of the millions who visit the Exposition. Improved methods in handling and production will be manifest also.

It is the purpose of officials in charge of the Exposition exhibits to bring all the great industries together in an unrivalled showing of those articles of trade which give the United States its enviable position in the industrial world today. Therefore they are endeavoring to arouse the leaders in industry to the tremendous advantages to be gained by co-operation in this undertaking.

The importance of the tobacco industry cannot be gainsaid. Pulpit and press may rant against its alleged evils, but the weed enjoys steady increased demand. Statistics reveal that its growth within the last fifty years—since the Centennial Exposition in 1876—has been phenomenal. The last five years have seen the most rapid development of the entire period.

Tobacco exhibitors at the Sesqui will serve educational, patriotic and advertising ends in presenting something without precedent in the history of expositions. Such a comprehensive survey will serve to focus attention upon the tremendous growth of an industry which is not so much a necessity as a social habit.

AMERICAN TOBACCO RE-ELECTS OFFICERS AND DIRECTORS

At the annual meeting of the Board of Directors of the American Tobacco Company, held on April 7, all the officers and directors of the company were re-elected for the ensuing year.

The officers re-elected are as follows: George W. Hill, president; Arthur C. Mower, Charles A. Penn and A. L. Sylvester, vice-presidents; Jesse R. Taylor, treasurer; Charles F. Neiley, secretary; James B. Harvie, assistant treasurer, and Richard Boylan, assistant secretary.

Thomas R. Taylor was elected auditor to succeed Frederick D'Acosta, and A. P. Turner, H. P. Cunningham and Fred B. Reuter, assistant auditors.

The Board of Directors consists of the following: Junius Parker, chairman; John Archbell, Donald Geddes, Tullis T. Harkrader, Thomas W. Harris, George W. Hill, Charles S. Keene, James E. Lipscomb, Arthur C. Mower, Charles F. Neiley, Paul A. Noell, Charles A. Penn, James H. Perkins, A. L. Sylvester and Jesse R. Taylor.

TOBACCO—SIZE OF PACKAGES

"Black Fat" or "Black Horse" Tobacco Prepared by Manufacturers of Tobacco for Sale May be Put Up in Packages of the Sizes Provided for Cavendish, Plug and Twist Tobacco

The following bulletin regarding sizes of packages for tobacco has been issued to collectors of internal revenue:

To Collectors of Internal Revenue and Others Concerned:

Section 70 of Regulations 8, Revised, relating to the tax on tobacco, snuff, cigars and cigarettes, is amended as follows:

SEC. 70. SIZES OF PACKAGES OF TOBACCO AND SNUFF.

Every manufacturer of tobacco is required to put up all his manufactured tobacco for sale, or removal for sale or consumption, except for export as provided in Section 74, in packages of the following description and in no other manner:

All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing tobacco which has passed through a riddle of 36 meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing ⅛, ¾, ½, ⅝, ¾, ⅞, 1, 1⅛, 1¼, 1⅜, 1½, 1⅝, 1¾, 1⅞, 2, 2¼, 2½, 2¾, 3, 3¼, 3½, 3¾, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15 or 16 ounces.

Snuff may also be put up in bladders and in jars containing not exceeding twenty pounds.

Cavendish, plug, and twist tobacco may be put up in wooden packages not exceeding 200 pounds net weight (in respect to use of packages other than wooden, see Sec. 73). This provision is construed as permitting the putting up of these kinds of tobacco in packages, containing sixteen ounces or less of the same description as prescribed for other kinds of manufactured tobacco. Each package must contain the exact quantity of tobacco according to the denomination of the stamp affixed thereto.

Leaf tobacco intended by a manufacturer for sale to consumers including Black Fat and leaf tobacco similarly prepared (regardless of trade name) may be put up in packages of the same sizes as provided above in respect to cavendish, plug and twist tobacco, under authority given the commissioner to prescribe the size of packages in so much of Section 69, Act of August 27, 1894, as was not inconsistent with and was not repealed by Section 35, Act of August 5, 1909.

Perique tobacco intended for consumption or sale, and not intended for sale to another manufacturer as material, shall be put up as follows: Small packages containing not more than sixteen ounces shall correspond in size to packages containing smoking tobacco; corrottes, torquettes, or other form of perique tobacco weighing more than one pound may be inclosed in suitable wrappings, boxes, or other packages, properly labeled and stamped by affixture of an internal revenue stamp which shall, in denomination and value, denote the actual net weight of the tobacco contained in the package.

Treasury Decision 3527 which is in conflict herewith is hereby revoked.

D. H. BLAIR,
Commissioner of Internal Revenue.

Approved: April 8, 1926.
G. B. WINSTON,
Acting Secretary of the Treasury.

$3,000,000 FUND RAISED TO PROMOTE BOOTLEGGING OF TRADE-MARK GOOD WILL

The fake "bargain sale" organizations of the country are raising a fund of approximately $3,000,000 to fight the Capper-Kelly Resale Price Bill now before Congress, according to information received by the American Fair Trade League, says a statement issued Monday by Edmond A. Whittier, secretary-treasurer of the league.

"This development in the struggle to protect consumers against those who advertise well-known trademarked goods at cut prices to draw customers to their stores, where the real purpose is to sell untrademarked and unadvertised merchandise at an exhorbitant profit," says Mr. Whittier, "shows that the predatory price cutters are thoroughly alarmed.

"The most important trade associations of the country, with one or two exceptions, have adopted resolutions supporting the Capper-Kelly bill. Scores of women's clubs and other consumer organizations have joined the retailers, wholesalers and manufacturers in this fight against 'bargain sale' trickery.

"The size of the fund being raised to fight this bill should cause no surprise. It is direct proof of the enormous profits reaped by the opponents of the bill through their systematic theft of trademark good will. Millions of dollars' worth of business is thus diverted from the reputable merchants of the United States.

"The dealers now engaged in bootlegging the popularity of trademarked goods are as much opposed to the Capper-Kelly bill as bootleggers of liquor would be opposed to the repeal of the Prohibition Act, and for similar reasons. The present law provides an opportunity for ill-gotten gain, and they do not want it changed.

"Opposition to the Capper-Kelly bill is limited to a comparatively small group of operators. The favorable attitude of representative merchants is demonstrated by the following recent statements:

"John Wanamaker (New York): 'We use no "baits"—offering small quantities of goods at a low price in order to sell other merchandise at a higher price. We do undersell whenever we purchase at a lower price, but we play no tricks at underselling a few things to cover overselling other things.

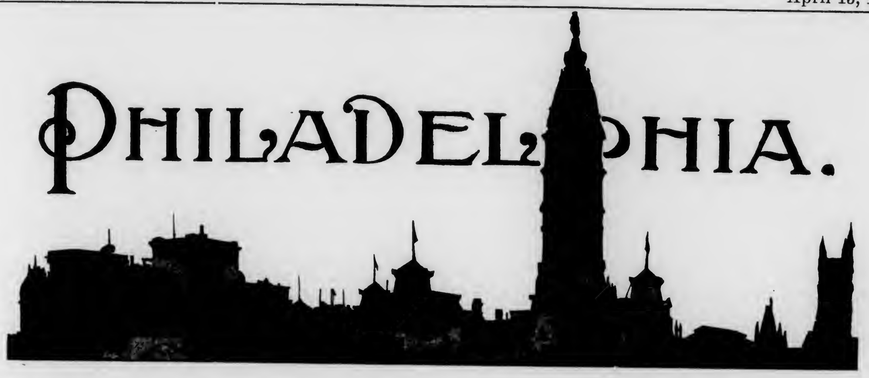
" 'We do not cut prices of trade-mark and nationally advertised goods and make them the football of commerce because they are a shining light and their grades can be easily identified, but we do lower their prices when a legitimate special purchase enables us to do so. We do not make foolish and false claims of underselling everything; this is clearly impossible in the face of open competition and special sales, as you say.'

"James A. Hearn & Son (New York): 'We have often heard that it is easy to fool the public, but we cannot say whether this is so or not, because we have never tried it. The fact is, no store in New York can truthfully claim to undersell all other stores all the time. It can't be done. Even we can't do it and don't pretend to do it. For in the 98 years of our history, in which this great business has been conducted by four generations of one family, we have consistently lived up to truth in advertising.'

"Samuel J. Bloomingdale (Bloomingdale Brothers, New York): 'The necessity for price maintenance legislation arises from the abuse of price cutting on trade-marked articles as a bait to the public. Such price cutting is an evil—it is an abuse—it is in a class

(*Continued on Page 14*)

PHILADELPHIA.



CONGRESS ANNOUNCEMENT RE: REDUCTION

The following announcement has been made by the Congress Cigar Company: "The Congress Cigar Company, Inc., wishes to make the following announcement, concerning its attitude toward the reduction in taxes on cigars, included in the last tax bill passed by Congress:

"Anticipating this reduction, we have already improved many sizes of our cigars, have already strengthened our sales staff and have greatly increased our appropriation for national advertising. With that we intend to maintain the high standard of quality of our cigars, and to give better values on any occasion where possible.

"With the above we are hoping for a great increase in sales, and if so, will be accomplishing the direct purpose of the tax reduction, that being the increase in the consumption of cigars.

"Therefore for the present there will be no changes in connection with the list price and trade discounts on our brand of 'La Palina' cigars."

YAHN & McDONNELL OFFICES TO BE MOVED

In working out the details of the Dusel, Goodloe-Yahn & McDonnell merger effected a short time ago, it has been decided to move the wholesale department of the Yahn & McDonnell Company to 112 North Seventh Street, where Dusel, Goodloe & Company are now located.

The North Seventh Street offices are being renovated and repainted and after slight alterations the offices of Dusel, Goodloe & Company, Duncan & Moorhead and Yahn & McDonnell will be housed there.

The combination will be known in the future as Yahn & McDonnell, and a steady increase in the sales of the combined companies as well as a corresponding increase in profits is confidently expected.

SAM PALEY IN EUROPE

On Saturday, April 3d, Samuel Paley, of the Congress Cigar Company, sailed from New York City for Amsterdam, where he will attend the Java tobacco inscriptions. He was accompanied by his son William, who is making his first trip to the tobacco sales in Amsterdam.

Don't Forget Your Posters For Father's Day

KENNARD & LUMLY TAKE OVER M. J. DALTON

The newly-formed jobbing firm of Kennard & Lumly Company, which is located at 1207 Walnut Street, has announced that they have taken over the business of the M. J. Dalton Company, at Fifth and Chestnut Streets.

The lease of the store occupied by the Dalton Company, on South Eleventh Street, was not included in the merger.

William Taylor, who is an uncle of the owner of the Dalton Company, and who was appointed by the Court to manage the stores as a part of the estate of the founder, M. J. Dalton, will retire from the cigar and tobacco business.

The store at Fifth and Chestnut Streets, will be continued under the name of M. J. Dalton. The Dalton stores have been established for more than forty-five years and carry a complete line of high-grade imported Hanava and domestic cigars, most of which will be continued, although it is understood a few of the minor sellers will be discontinued.

S. D. CIGARETTE TAX BUILDS LIBRARY

Cigarette smokers in South Dakota have paid enough in taxes to the State since the new tax law went into effect to build a handsome new library building at the South Dakota Agricultural College, at a cost of $200,000. Proceeds of the new tax are to be used in erecting new buildings at Educational Institutions throughout the State and the next project in line is the building of a classroom and gymnasium at the State Normal School at Aberdeen.

L. GOLOVINE RETURNS TO THE FOLD

Louis Golovine, formerly well known as a cigar manufacturer of high-grade cigars, but who recently entered the real estate business, has again returned to the cigar manufacturing fold and is engaged in manufacturing high-grade cigars at 1209 Francis Avenue, Tampa, Fla.

LOPEZ CIGARS TO INCORPORATE

Application has been made for the granting of a charter by Lopez Cigars, Inc., located at 1311 Sansom Street. The proprietors are Samuel Olster and George Goldstein, formerly connected with the Ruyera Lopez Cigar Company, at Third and Cherry Streets.

Spike Gets Ambishon.

Deer Pinky. Sumtimes I wisht I was back in old Squawbridge where you dont hav much to do in the store only sweep out mornings and stand in the windo and wach the hi skool flappers go past. Purty soft Pinky. You sqweek it!

But I gess after working in a live store like ours heer in Pewter City for a wile and getting all jazzd up with ambishon, Ide never feel like working in one of theez semmetary towns where the chamber of commerse meets every other April fools day and where the storekeeprs dont tink enny more of raizing a clerks pay than they do of cutting the tiperiter finger off of their rite hand.

My boss told me when I cum heer that heed pay me whatever I was worth and fast as I got worth more heed pay me more. He sed "If I dont raiz your pay when youve bin heer 6 munths, then you'll kno you aint worth enny more to me than when you first cum, and you can leev if you aint sattisfide. And if I dont raiz it when youve bin heer a yeer you can leev wether youre satisfide or not. I dont want enny help that dont get so theyre worth more munny the longer they stay."

That aint much like it is in Squawbridge Pinky where they dont raiz your pay becaws youve bin there a yeer or becaws youre better or becaws ennything except when you put up an awful holler so they haf to do it or brake in a new clerk.

Well I got to say ambishon is a turrible thing not to hav, becaws if you aint got it and youre a clerk now, youre going to be a clerk til the docktor tells you youre too old or too ded to be a clerk enny longer. My boss, George J. Munnywell, says a feller that dont hav enny ambishon hasnt enny bizness sticking round a store and cheeting a perfickly good slot masheen out of a job it can do better and cheeper. And I got to say old George J himself has got ambishon all rite and he wants his clerks to hav it.

Our store dum waiter Rejjineld sed to me one day when heed herd the boss saying sumthing about wishing we was all good enuf so heed haf to pay us a 100 bux a week, "If heed try paying us a little more it wood be sum encurrijment to work harder." "Yes," I told him, "you're one of theez c o d counter creepers that expects to deliver the goods after you get the munny, and then you probably woodnt deliver em at that."

Rejjy awt to be a conductor on a pay as you go in street car becaws he wants his pay before he erns it.

"Of course I want good pay," he sed, "but I aint afraid of work."

"No," I told him, "You aint afraid of work. Thats rite, You cood lie rite down beside of it and go to sleep." And thats what he generally does when the boss sends him out in the stock room to work.

He woodnt be heer in the store a tall only heez a kind of a orfan becaws his mothers ded and his fathers in states prizzon and the boss is his unkle and wants to make a man of him if he can, but he cant. Mebby they got so they can make men out of munkys but you cant make a man out of a cross between a jazz hound and a lounj lizzard.

I gess Pinky you mebby wunder how I got this way being so ambishos and havving so much to say about it. Well lissen. Its the advantij of havving an ejjucashon. If I hadnt lernd how to reed and spel when you and I was going to skool in Squawbridge Ide never bin able to reed all the things I reed in the maggazeens the boss givs me to reed.

When I cum heer he sed to me, "If youre going to work in my stores you'll haf to lern the bizness just like youd lern enny traid. Youve got to lern all about the goods, what theyre made of and who makes em and how they do it and what theyre used for and everything. Its just like lerning to be a docktor. You cant get ennywhere if you dont lern all about the bizness youre in."

So he gave me a bunch of traid jurnals and sed for me to reed thoze nites insted of reeding Collij Wize Crax and Sloppy Stories and all such what he called the sewer gas series. Well Pinky I figgerd when I cum heer and pickt out George J for a boss I was picking him becaws he new what is what, and if heez a big sucksess mebby I cood get to be one if I lissend to him. I dont kno how he cum to let me hav a job, but I wasnt going to work for enny of theez 2.36¼ storekeepers thats just fast enuf to get beet and that knoze more about how menny home runs baby Ruth made last yeer than they do about how menny goods theyve got in the stock room.

You sqweek it Pinky! You kno how it used to be when we workt for Perky Moore and he was the best golluf player ennywheres around and the sheriff couldnt ever find him in the store to tell him what he wanted of him. Nix on theez fellers that reeds the sporting page in the paper before they look to see if their advertizement is all rite.

George J is all for his bizness. I gess he has sum purty good times and he aint afraid to take a day off, but when he does it heez figgering heel cum back in

(*Continued on Page 12*)

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cigar Tax Refund Estimated at $4,250,000

AN APPROPRIATION of $5,250,000 has been asked of Congress by the Treasury Department to provide for the refund of tax on automobiles and cigars in stock when the 1926 revenue law became effective. Of this amount only $1,000,000 will be required for the automobile tax, the remainder being necessary for refunding of taxes paid on cigars under the old rates.

In a communication to the President, submitting to him the estimate for transmission to Congress, General H. M. Lord, director of the budget, explaining those provisions of Section 1205 which deal with the refund said "it is estimated that $4,250,000 will be needed for making refund of the cigar tax as provided in the section above referred to.

"This amount is ascertained by taking the amount of the difference in rates between the revenue act of 1924 and the revenue act of 1926 on 1,400,000,000 large cigars of various classes weighing more than three pounds per thousand and 167,000,000 small cigars weighing not more than three pounds per thousand. It is estimated that these figures represent the quantity of large and small cigars which will be inventoried on March 29, 1926, the effective date of the repeal of section 400 of the revenue act of 1924, and upon which number of cigars the refund of tax paid will be claimed under the provisions of the 1926 law."

Congress to Probably Adjourn by June 1st

Congress will probably complete its schedule and adjourn by June 1st, the President has been told by leaders of the Senate and House who called at the White House to report upon the progress made during the session and discuss the needs for additional legislation to complete the administration's program.

Little legislation of interest to business and industry remains slated for enactment at this session, although, of course, there are hundreds of bills pending which have been introduced in the hope that they might be given consideration.

There is a possibility that formal adjournment may be delayed by the impeachment of Judge English before the Senate. It had been planned by the House to adjourn and leave the impeachment to the Senate, either before it adjourned or in special session, but it has been pointed out that when Secretary of War William W. Belknap was impeached in 1876, the Senate voted that the House should remain in session until final disposition of the case had been made, which might be used as a precedent.

Another Bill Introduced to Compel Issuance of Interchangeable Mileage Books

Legislation requiring the railroads of the country to establish a system of interchangeable mileage books of 5000 miles each, to be sold at a rate 20 per cent. less than the regular passenger-fare rates, is sought by Representative McLaughlin, of Nebraska, in a bill he has introduced in the House. The measure would authorize the Interstate Commerce Commission to require the railroads to adopt such mileage books.

Change in Style of Passport Adopted

A new style of passport, capable of being carried in a bill-fold, has been adopted by the State Department in lieu of the rather cumbersome document now issued, and will be put into use in about a month.

The new passport will not only be easier for travelers to handle, but will be more economical for the Government, since it is planned to have it printed and on less expensive paper, instead of being engraved on parchment, with the embossing done and seals affixed by machinery instead of by hand, as at present, and will also afford greater protection against counterfeiting, under a plan which provides for changes in the form from time to time, together with the use of specially prepared paper and distinctive type.

First Class Postage of One Cent for Local Delivery is Sought

Legislation providing a rate of one cent per ounce on sealed letters intended for delivery within the delivery limits of the post office where mailed is sought in a bill which has been introduced in the House of Representatives by Congressman Griest, of Pennsylvania.

Efforts have been made frequently in the past to secure this concession, which is represented as a means of practically halving the postage bill of the average merchant, nearly all of whose outgoing mail is of a local character, consisting of bills, advertising, etc., addressed to his customers.

Hearing on Price Maintenance Bill April 22d

Hearings on the Kelly bill permitting manufacturers of trade-marked goods to fix the prices at which their products shall be resold, which would permit manufacturers of tobacco products to prevent price-cutting, will be held before the House Committee on Interstate and Foreign Commerce April 22 and 23.

A delegation representing a number of manufacturers visited Washington last month for the purpose of having a hearing fixed, declaring that there is a big demand throughout the country for this legislation. As a result of their representations, the committee promised that hearings would be held, although its calendar was so filled with other and more pressing matters that it was originally believed the measure could not be reached this session.

Bill Passed by Senate Contemplates Changes in Bankruptcy Law

Material changes in the bankruptcy laws of the United States are contemplated in a bill passed early in April by the Senate. The measure differs to some degree from the Michener bill now pending in the House, but the differences are not such as to preclude favorable action at this session of Congress in the event the House has an opportunity to pass upon the legislation before adjournment next month.

A similar bill was passed by the Senate in 1923 and another was reported favorably in 1924, but failed to pass. It has the approval, it is said, of the bar associations, credit associations and other organizations having an interest in legislation of this nature.

Under the legislation adopted by the Senate, if approved later by the House, a creditor would be prevented from obtaining a lien and holding it, without proceeding to sale, until it ripens into a preference. To cover those cases where the bankrupt has deliberately concealed or removed, or permitted to be concealed or removed, a part of his property with intent to defraud his creditors, but has delayed going into bankruptcy until after the expiration of four months from such concealment or removal, with the result that his wrongdoing cannot be invoked for the purpose of having a discharge denied him, the period has been changed to twelve months.

It was pointed out by Senator Walsh of Montana, author of the bill, that at the present time a very large percentage of the so-called involuntary proceedings are really instituted with the knowledge or at the behest of the debtor, and as the law now stands the debtor may be granted repeated discharges through recourse to the so-called involuntary proceedings. To meet this, the bill prohibits anyone from securing a discharge in involuntary bankruptcies oftener than once in six years, as is now the case with respect to voluntary proceedings.

It is also proposed to make uniform the time for appeals and reviews and the bill will guard against embezzlement of bankrupt estates before trustees have been appointed and qualified by making subject to the same penalties as trustees, receivers, custodians and other officers of the court. The payment of taxes on property which never comes into the estate for distribution, the only persons benefiting therefrom being those holding common liens or other incumbrances upon the property, is also guarded against.

Habitual Mailings With Short Postage to be Curtailed

Business concerns which instruct their representatives to put no more than one two-cent stamp on each letter mailed to headquarters, regardless of its weight, are criticised by postal officials in orders just issued to all postmasters to take up with such patrons the undesirable features of such a practice with a view to having it discontinued.

The provision for the collection of short-paid postage upon delivery was made for the benefit of those who deposit such matter in the mails inadvertently, it is pointed out in the order. However, it is declared, this provision is being abused, "some persons intentionally depositing short-paid matter of the first-class with the purpose of avoiding the full prepayment of postage and having the addressee pay the deficiency," thus subjecting the addressee to annoyance and expense and imposing an unwarranted burden upon the postal service.

"In other instances," postmasters are told, "business concerns instruct their traveling salesmen and agents to pay no more than two cents on each letter mailed to headquarters, irrespective of the weight of the individual letters, apparently in the belief that this procedure will be an advantage to them in facilitating the keeping of accounts, etc., but the real effect is that such practice unavoidably delays delivery of the mail."

Postmasters are instructed to locate patrons who follow this practice and endeavor to have them discontinue it.

Democrat Speaks for Protective Tariff

Any revolutionary change in our tariff policy "would be attended by disasters in this country that would prove to be without parallel," according to Thomas Walker Page, former Democratic chairman of the United States Tariff Commission, who appeared recently as a witness before the Senate Committee which is investigating that body.

Despite his Democratic affiliations, Mr. Page told the committee that he favors protection "to an extent," pointing out that as the country has been living under a protective tariff, industries have grown up and adjustments made under that kind of a tariff. It is because of this situation, he said, that any sudden withdrawal of tariff protection would be disastrous.

"I think that the conditions in this country now are such that you have to regard that changes in policy of tariff should be made with utmost care," he told the committee. "I believe that there are industries in this country that do not require protection. I think that other industries would suffer an irretrievable disaster if protection was withdrawn.

"When I say I am a believer in protection, I am not a man that would be regarded as a protectionist by the advocates of indiscriminately high protection for every industry. It is a policy that should be applied with the greatest of care, for if applied indiscriminately it is attended with dangers quite as bad as the withdrawal of the protective tariff."

The flexible provisions of the present law, Mr. Page declared, are inoperative and not conducive to the best of conditions in business. Many industries, he asserted, are "unduly alarmed" and are not so badly in need of protection as has been represented.

ARGUELLES, LOPEZ TO CLOSE NEW YORK OFFICE

Arguelles, Lopez & Brother, Incorporated, will close their New York City office, located at 222 Pearl Street, on May 1, and the distribution of their well-known brands "Tadema," "Lord Byron" and "Infinito" will in the future be taken care of from the firm's headquarters in Tampa, Fla.

Mr. Fox, who has been in charge of the New York office will retire from the business, as it is not possible for him to move to Tampa.

F. W. Haas, of the Tampa factory, is in New York City superintending the arrangements for the removal of the office equipment to Tampa.

LETTERS FROM THE STORE KID

(*Continued from Page 9*)

shape to work better next day. You dont find enny meetings of the jaw hash club in his offis. His offis is for bizness and he aint got time to sit around and kick about the way everything in Pewter City is run. Heez too bizzy running his bizness rite.

He reeds his traid jurnals all rite and by the time he givs em to me theres generully a lot of things bin cut out. Heez got a big file and in it its got a millyun peeces cut out of traid papers all about how to advertize and how to fix windows and how to hav big sails. And its all fixt soze he can find sumthing about ennything in just a minnit. So when he thinks he wants to get out a letter to send around to all the peepel he can find in that file box sumthing he cut out of a traid jurnal that tells him how to rig up such a letter, and probbly there will be a sampel of a letter to make it eezy.

I gess the boss is rite when he says the best branes is the ones that uses other fokes branes as much as they can.

Well Pinky rite me a letter about hard times in Squawbridge and how you wisht you cood cum and work in Pewter City.

Yours for ambishon,

SPIKE.

DUYS PRAISES TOBACCO SHOW

The Allied Tobacco Exhibitors Association has received the following letter from H. Duys & Company, commending the holding of the annual Tobacco Show in New York:

Allied Tobacco Exhibitors Assn.,
Hotel McAlpin,
New York City.

Gentlemen:

We found this year at the last Tobacco Show that the interest was fully as great as it was last year, the attraction naturally being the cigar machines. This brought to New York City a great many of our trade and we were able, during Exposition Week, to do a very substantial business with practically all the out-of-town manufacturers. We had an opportunity to go out with them socially and all in all it proved to the writer that a "get-together week" for the tobacco trade is a wonderful thing as it cannot but help to bring buyers and sellers more intimately connected, which you will admit is a great benefit.

I hope that you will be able to increase the exhibitors at next year's show, for which you have my very best wishes.

Yours very truly,

HENRY M. DUYS,
Secretary and Treasurer.

REYNOLDS STOCKHOLDERS INCREASE CAPITAL $60,000,000

At a special meeting of the stockholders of the R. J. Reynolds Tobacco Company, held last week, it was voted to increase the authorized Class B common stock, par value $25, from $70,000,000 to $130,000,000.

No announcement could be obtained as to what use the increased capital was to be put.

WHY MOLDS SHOULD BE USED IN MANUFACTURING CIGARS

Alex Wallace, cigar manufacturer of Stevens Point, Wis., has surprised his many friends by disclosing the fact that he is a poet of no mean ability. One of his compositions, on the subject of cigar molds follows:

I've made cigars for thirty years,
And I have always paid
Attention to the things that count
When good cigars are made.

In using molds to make cigars
You sure save more or less
On fillers, binders, wrappers,
Those reasons are the best.

For instance, with the use of molds
I guess you all have found
You save some coin on Java
When it costs four bucks a pound.

Some more good points in using molds
As sure as you were born,
Molds make good team work possible
And make goods uniform.

And when you roll a mold made bunch
I'm sure you all will learn
The fact that wrappers fit on tight,
Insuring better burn.

Mold made cigars will smoke as free
As hand work, if they're made
By any one who makes cigars
If they have learned their trade.

Molds are best for those who work;
Are sure best for the boss,
Good molds will spell efficiency,
A saving, not a loss.

So if you want some first-class molds
To make your work look neater,
You'll find such molds today are sold
By MILLER, DUBRUL & PETERS.

AMERICAN MACHINERY & FOUNDRY MAKE CHANGES IN STOCK

Stockholders of the American Machinery & Foundry Company have approved the issuance of 30,000 shares of 7 per cent. preferred stock, $100 par value, and to change the $100 par value common outstanding into no par value stock, on the basis of three for one. Issuance of 300,000 shares of no par value common was authorized.

EL REES-SO CIGAR COMPANY INCORPORATES

The El Rees-So Cigar Company, of Greensboro, N. C., has been incorporated with authorized capital stock of $100,000, with $30,000 paid in. Incorporators are Wm. A. Daley, H. W. Grant, L. Richardson, A. R. Joyner, Jr., and W. L. Callum, Jr.

MENGEL COMPANY EARNINGS

The report of the Mengel Company, for the year 1925, shows net profits of $578,890 after interest, depreciation, etc., which is equivalent to $5.72 per share on the common stock. The 1924 earnings were $530,399 or $4.91 per share.

The
Model L Universal Scrap Bunching Machine
$850
Complete
F.O.B. Newark, N.J.

This machine is now in use in union as well as open shops. Large factories as well as small, are operating them. One of the largest scrap cigar manufacturers in the country has purchased sixty of them.

A trial of this machine in your factory, under your own operating conditions, will convince you of its efficiency and money-saving features.

Let us prove to you the economy of the machine as compared to hand labor. Better bunches and at a much lower cost of production.

Here's how the Model L Scrap Bunching Machine will help you solve the problem of economically manufacturing 5¢ cigars.

1. Bunches are made on it at a labor cost of from 75¢ to $1.00 a thousand.
2. It produces 450 to 500 bunches an hour.
3. It makes uniform free smoking bunches.
4. It works any size scrap up to 1½".
5. Any size or shape Cigar can be made on the same machine.
6. Right- and left-hand bunches are made on the same machine.

5c Cigars
now being made at a profit

THE sale of 5c cigars is steadily increasing and it is only a question of time when more of them will be made and sold than all other priced large cigars put together.

The problem of how to produce a good nickel cigar profitably, has been a puzzling one to Cigar manufacturers. The adoption of labor-saving machinery has gone far toward solving the question—and in this direction, the Model L Universal Scrap Bunching Machine has fully proved its efficiency.

Universal Tobacco Machine Co.
116 West 32nd Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

After all nothing satisfies like a good cigar

TOBACCO EXPOSITION

Scores Notable Success

The tremendous success which has crowned the Tobacco Exposition held at Grand Central Palace during the week ending January 30th has given an opportunity to thousands of visitors to admire the many achievements and wonders of the prosperous tobacco industry. Not only in machinery but in finished products as well, the public showed a great interest which was well earned by the exhibitors.

In making the Tobacco Exposition the outstanding success which it has been, credit must be given to the Allied Tobacco Exhibitors Association and its managing personnel. Messrs. S. W. Levine, president; Harry A. Cochrane, managing director, and Asa Lemlein, business manager, have done much for the success of the organization and the success of the show. They have won the heartiest approval and commendation of all those who have participated in it and results are already shown in increased orders and in gaining new customers for many of the exhibitors.

The Allied Tobacco Exhibitors Association can well be proud of its accomplishments. It is well that the next show is to be staged along broader lines, and that the public be given the same opportunity to visit an exhibition of this kind which is so instructive and interesting. Certain days, however, are to be reserved for the trade exclusively.

The next exposition is to be featured in the month of January, 1927, at the New Madison Square Garden. It is to be hoped that all the tobacco industry will be represented inasmuch as the great interest which has been shown toward the past exposition well warrants its yearly staging.

Jobbers and retailers and many more will visit next year's exposition from all parts of the U. S. A.

Exposition director and general manager is Mr. Harry A. Cochrane who was formerly general manager of Madison Square Garden. Mr. Samuel Levine is president and Mr. Asa Lemlein is business manager. Vice-presidents are: Messrs. Joseph Cullman, Sr., Albert Freeman of S. J. Freeman and Sons, R. T. Tanner, Geo. Messerschmitt of the Rochester Folding Box Co., James Regan of the Universal Tobacco Machine Co., Jose T. Vasquez of the Porto Rican Guarantee Agency, H. J. Goldwater of the National Board of Tobacco salesmen is secretary.

Directors of the Allied Tobacco Exhibitors Association are: Henry M. Duys, of H. Duys & Co.; Joseph Cullman, Jr., of Cullman Bros.; C. A. Speakman, of the American Litho. Co.; P. V. Hoyle, of *Tobacco Leaf;* Chas. Bobrow, of Bobrow Bros.; Harry A. Cochrane, of the National Exposition Co.; Albert Freeman, of S. J. Freeman & Sons; Samuel W. Levine, of H. Duys & Co.; A. Pollack, of *Retail Tobacconist;* R. V. Craggs, of the International Cigar Machinery Co. and American Machinery and Foundry Co.; George Sherman, of the Universal Tobacco Machine Co.; A. C. Hempel, of the Cardwell Machine Co.; C. J. Dubrul, of Miller, Dubrul & Peters; Samuel Josephson, of Josephson Brothers; B. M. Hanigan, president of the York Co. Cigar Mfrs. Ass'n; Thomas F. Sullivan, of *U. S. Tobacco Journal;* Fred J. Hillman, of the Tobacco Record Pub. Co.; David J. Keith.

The honorary advisory committee is formed as follows: Messrs. Charles A. Bond, of Manila Ad Agency; Judge Henry H. Hunter, of the E. P. Cordero Company; Milton Durlach, of Durlach Brothers; Eugene Black, of William Black & Company; Carl Avery Werner, of *Tobacco Leaf;* Robert Gans, of Max Gans Sons, Inc.; R. R. Heywood, of Heywood, Strasser & Voigt; Carlos Pujol, of Havana, Cuba; Fred Hillman, of the Tobacco Record Publishing Co.; Alfred Orlik, D. Emil Klein, of the D. Emil Klein Co., Inc.; Maurice Krauss, of the Martinez Havana Co.; Emil Steffins, of Steffins, Jones & Co.; Saul Furgatch, of S. Furgatch & Co.; Charles Hipple, of Philadelphia, Pa.; Mr. W. Lakamp, of the Brunhoff Mfg. Co.; J. A. Voice, of the Pasbach-Voice Litho. Co., Inc.; J. Culver Wolfe, of the William J. Seidenberg Corp.; James J. Head, of Benson & Hedges; Mortimer C. Gryzmish, of Alles & Fisher; Sam T. Gilbert, of the Webster Cigar Co.; Heinrich Neuberger, M. E. Canle, of the Havana Cigar Manufacturers Association; Hon. Felipe Taboado, Consul-General, Cuba; Judge L. P. M. Hickey, of the Connecticut Valley Tobacco Association; Ira Strouse, of Strouse & Holzman; Ben Hamburger, of Hamburger Brothers & Co.; M. E. Selgas, of Selgas & Company; Ike Steiner, of Wm. Steiner Sons & Co.; E. A. Kline, of E. A. Kline & Co.; E. H. Gato, Jr., of the Gato Cigar Co.; James Driscoll, of R. J. Sullivan; Eugene M. Henofer, of the Wooden Cigar Box Boosters Club; B. M. Hanigan, of the York Co. Cigar Mfrs. Ass'n; Walter Short, president of the Cigar & Tobacco Dealers Ass'n of Minneapolis; James Stone, president of the Burley Tobacco Growers Ass'n; J. L. McFarlin, president of the Florida & Georgia Tobacco Growers Ass'n; Edw. H. Davis, of Pub. U. S. Tobacco Journal; H. A. Ruby, of The Dark Tobacco Growers Co-op. Ass'n; Henry Fisher, of H. Duys & Co.; Paul Hirschhorn, of Weil & Son; H. B. Patrey, of *Retail Tobacconist.*

In extending our congratulations to Messrs. S. W. Levine, Harry A. Cochrane and Asa Lemlein, we feel confident of carrying the thoughts of all those who have visited the splendid tobacco exposition arranged by these gentlemen and their fellow officers and committee members.—Reprinted from *The Business Survey* of April 1, 1926.

$300,000 FUND RAISED

(*Continued from Page 7*)

with false advertising. It gives no advantage to the public because the loss is made up on other goods.

"'While some stores submit to the practice because it is prevalent, others make it their chief policy and use it to mislead the public in the belief that by cutting the price on a few trade-marked articles, the same policy prevails on all other merchandise in the store. If that were true, then such a store could not exist. The contrary, therefore, must be true. And the fact must be that what small loss may be sustained at the expense of a few trade-marked articles is more than made up in the price of non-branded articles.'"

BOSTON CIGARMAKERS STRIKE

A strike of cigarmakers went into effect on Wednesday morning, April 7, in Boston, and the union reported that 1500 cigarmakers had obeyed the order, and about 200 packers and 100 strippers walked out with them.

The strikers demand an increase of $2.31 per thousand for cigarmakers, with smaller increases for packers and strippers.

Some of the smaller factories in the city are reported to have granted the increases.

"Cigars Made in Whole From Porto Rico Tobacco or Judiciously Blended Are Increasing in Popularity Wherever Known."

25th (1925) Annual Report of the Governor of Porto Rico, p. 40.

STATISTICS support Governor Towner in the above assertion. The fact that there was no holdover from last year's crop, indicating its total consumption, speaks volumes for the tremendous demand that is being created for the wonderfully smooth, free-burning Porto Rican leaf.

The new crop has already been reported by competent authorities and tobacco men who have recently visited Porto Rico, to be remarkable for burn and yield, it being estimated that total production will reach to about 28,000,000 lbs.

From the jobber in tobacco leaf to the retailer of cigars, all those following an enterprising and far-seeing policy today look to Porto Rico as the dominant factor in the ascendant trend of public cigar-smoking supremacy.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Full information on any subject relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 Broadway, New York
F. LINARES, Agent

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of THE TOBACCO WORLD, Published Semi-Monthly at Philadelphia, Penna., for April 1, 1926.

State of Pennsylvania, } ss.
County of Philadelphia, }

Before me, a Notary Public in and for the State and County aforesaid, personally appeared Gerald B. Hankins, who, having been duly sworn according to law, deposes and says that he is the business manager of THE TOBACCO WORLD, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 411, Postal Laws and Regulations.

1. That the names and address of the publisher, editor, managing editor and business manager are:

Publisher—The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.

Editor—Hobart B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

Managing Editor—None.

Business Manager—Gerald B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

2. That the owner is: The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.—Hobart B. Hankins, 236 Chestnut Street, Philadelphia.

3. That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of the total amount of bonds, mortgages or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association or corporation has any interest direct or indirect in the said stocks, bonds or other securities than as so stated by him.

GERALD B. HANKINS.
Business Manager.

Sworn to and subscribed before me this 31st day of March, 1926.

W. KING ALLEN.
Notary Public.
My commission expires January 17, 1929.

CUBAN PARCEL POST BILL GOES OVER TO DECEMBER SESSION

Just as we are going to press the following bulletin was received from The Tobacco Merchants Association of the United States, in reference to the Cuban Parcel Post Bill:

"It is now practically settled that the Cuban Parcel Post Bill will not be considered by the Ways and Means Committee at the present session of the Congress.

"Thus this bill will be taken up again by the committee at the fall session which is to convene next December, when new hearings will probably be held before the full committee.

"CHARLES DUSHKIND,
"*Managing Director.*"

SUMATRA AND JAVA INSCRIPTION DATES REVISED

A revised schedule of dates of sales of Sumatra and Java tobacco has just been received from J. H. A. Gebing, Sworn Tobacco Broker of Amsterdam, which is as follows:

April 16, Amsterdam Sumatra; April 23, Amsterdam Java; April 30, Amsterdam Sumatra; May 7, Amsterdam Sumatra; May 12, Rotterdam Java; May 21, Amsterdam Java; June 4, Amsterdam Sumatra; June 11, Amsterdam Java; June 18, Rotterdam Java; June 25, Amsterdam Java; July 2, Amsterdam Sumatra; July 9, Amsterdam Java; July 16, Rotterdam Java.

HOUSEWIVES AROUSED BY FAKE "BARGAIN SALES" JOINING MANUFACTURERS AND MERCHANTS IN FAVOR OF CAPPER-KELLY BILL

The individual consumer, and especially the housewife, has awakened to a realization of his or her interest in the suppression of fake bargain sales, says Edmond A. Whittier, secretary-treasurer of the American Fair Trade League, in a bulletin notifying league members that hearings on the Capper-Kelly Bill will begin before the House Committee on Interstate and Foreign Commerce on April 22.

"The interest of the general public in this bill," says Mr. Whittier, "lies chiefly in the fact that it seeks to protect consumers against deceptive 'combination selling' which, under the guise of offering well-known standard merchandise at 'cut prices,' give the 'bargain sale' operators an opportunity to dispose of untrademarked and unguaranteed goods at an exorbitant profit. The purpose of the bill is described in its title as 'to clarify the law, to promote equaltiy thereunder, to encourage competition in production and quality, to prevent injury to good will, and to protect trademark owners, distributors and the public against injurious and uneconomic practices in the distribution of articles of standard quality under a distinguishing trade-mark, brand or name.'

"The fixing of a date by Congress for public hearings on this proposed law is additional evidence of the present tendency to free business from irksome restraints imposed during the period of exaggerated federal regulation of trade, which reached its height just before the war. Through this measure the manufacturers, jobbers and retailers of the country seek to have restored the right of contract to prevent misuse of popular trade-marked merchandise as fake bargain sale bait, a privilege of which they were deprived by erroneous judicial interpretations of the anti-trust laws.

"While several bills introduced for this purpose have been before Congress during the past decade, the approaching hearing will be the first one granted on such a bill since the war. Shortly before the war American business seemed about to be relieved of these restraints by Congressional action, but since then unsettled commercial conditions have caused postponement of this remedial legislation from session to session. Meanwhile conflicting court decisions have so confused the legal situation that no business man, lawyer or court seems able to define the law. At present the merchants and manufacturers of the country do not know how far they may go in protecting themselves and their customers against the theft of trademark good will. A solution is imperative.

"A recent referendum by the Chamber of Commerce of the United States showed a majority of the local Chambers of Commerce and sectional and national trade associations to be for this bill. With one or two exceptions all the great national trade associations have long been on record in favor of resale price standardization. The directors of the Merchants Association of New York recently endorsed the principles of the Capper-Kelly bill with only one dissenting vote.

"Until a comparatively short time ago the fight against the fake 'bargain sale' interests was carried on mainly by manufacturers, wholesalers and retailers, through their local and national organizations. But during the past year members of Congress have heard from local commercial and professional bodies representing the individual buyer, in a way which proves that the consumers of the country have recognized their interests in this struggle. This change in the situation has been hastened by the increasing boldness of the 'bargain sale' promoters and a growing understanding on the part of housewives, who do nine-tenths of the retail buying in this country, that the trade-mark of a reputable manufacturer is their best protection."

WHEN THE BUYER FAILS TO PAY

By M. L. Hayward

"Now, it's understood that we're to supply you with $500 worth of cigarettes per month, and that you're to pay for each instalment delivered on or before the twentieth of each month," the salesman suggested.

"That's the arrangement," the tobacco man agreed, signed an order blank to that effect, accepted and paid for three monthly instalments, "fell down" on the fourth payment, and the wholesaler refused to ship any more cigarettes, which had gone up in price in the meantime.

"When you failed to make your payment you broke the agreement, and that relieves me from my agreement to supply future cigarettes," the manufacturer argued, and the Nevada Supreme Court in a case reported in 33 Nevada, 203, ruled in the manufacturer's favor.

"The view that the failure of either party to perform an essential term of the contract gives to the other the right to rescind that contract is sustained by the clear weight of American authority," said the Court, although some courts have arrived at the opposite conclusion.

The Arkansas Supreme Court has qualified the rule to the following extent:

"If the breach of condition of part payment is the result of accident or oversight, or is attendant by other facts and circumstances which are inconsistent with an intention to abandon the contract, and which incline one to presume that the buyer intended to fully perform the contract, then the failure to pay an instalment at the agreed time does not work a forfeiture of the whole contract, but by tender of the future instalment of payments he may claim the benefits of the sale. But if the acts of the buyer in failing to make the payment of an instalment indicate his intention to abandon the contract, as where the refusal to pay is wilful, and not through a misunderstanding or accident, the entire contract is held to be forfeited, and the seller cannot thereafter be compelled to perform the contract."

NATIONAL BANK OF COMMERCE IN NEW YORK INCREASES SURPLUS

The board of directors of the National Bank of Commerce in New York has directed the transfer of $10,000,000 from undivided profits to surplus. This is the fourth transfer to surplus by the bank within the last eight years. The three previous transfers were of $5,000,000 each, making total transfers of $25,000,000 in that period. The bank now shows capital $25,000,000, surplus $35,000,000, with undivided profits over $6,000,000.

JAMAICA PROPOSES INCREASED DUTY ON TOBACCO

A special committee of the Legislative Council has proposed an increase in the customs duty of thirty-three and one-third per cent. on tobacco, cigarettes and matches imported into Jamaica.

Why the Maharajah de Kapurthala Chooses "les cigarettes Melachrino"

Famous Indian Potentate, Epicure Extraordinary, Expresses His Personal Preference

THE Maharajah de Kapurthala—the king of India, as he has well been called—is the beau ideal of the Eastern potentate. Master of untold wealth, with countless servants and slaves to answer and even to anticipate his every wish, he is the true epicure, the storied sybarite.

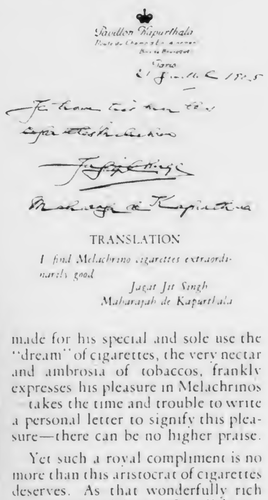
Recently he has been making a tour of the world in the authentic grand manner. Stories are told of his leasing entire hotels for himself and retinue. At other times great castles and chateaux have been placed at his disposal. Everywhere he entertains and is entertained by royalty and the bluest blood.

In Paris during the recent summer, at his magnificent villa in the Bois, and at the famous watering places along the Riviera, he dispensed regal hospitality, receiving homage from the proudest names in Europe, who flocked to do him honor. Incidentally his French is as Parisian as his English is Oxonian.

From la belle France journeying to L'Amerique du Sud—Argentine primarily—his visit synchronized with that of the Prince of Wales, and the two princes were often feted together. Our own country is also in his itinerary, and doubtless Newport and Palm Beach will shortly have an opportunity to marvel at the splendor of this modern Haroun al Raschid.

Such a man naturally comes in contact only with the best, the most luxurious. His taste cannot but be faultless—he knows no different. When a prince of his known discrimination and savoir faire, who at a sign to his minions could have had

His Highness, the Maharajah de Kapurthala, head of one of the greatest ruling houses in India, supreme lord of millions, man of fashion, arbiter elegantiarum.



TRANSLATION

I find Melachrino cigarettes extraordinarily good

Jagat Jit Singh
Maharajah de Kapurthala

made for his special and sole use the "dream" of cigarettes, the very nectar and ambrosia of tobaccos, frankly expresses his pleasure in Melachrinos—takes the time and trouble to write a personal letter to signify this pleasure—there can be no higher praise.

Yet such a royal compliment is no more than this aristocrat of cigarettes deserves. As that wonderfully rich yet supremely delicate "flaire" distinguishes the pure Turkish above all other tobaccos, so Melachrino is the maharajah of all pure Turkish cigarettes. It is the *one* cigarette sold the world over—because in every country in the world the men and women "qui savent vivre"—who know how to live—and who demand the ultimate of pleasure in life, choose Melachrinos.

Among others of the highest rank and position who have expressed their preference for Melachrinos are

Prince Georges Matchabelli of Italy
Prince Robert de Broglie of France
Comte de Obidos of Portugal
Don Luis de Bourbon of Spain
Prince Clemente Rospigliosi of Italy
Andre de Fouquieres of France
Prince Bojboga Ubo Pagowitz of Montenegro
Grand Duke Boris of Russia

It is irrefragable evidence of faultlessly discriminating taste when Melachrinos are smoked. Everywhere they are "comme il faut"

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
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CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6742 657-641 EAST 17TH ST. NEW YORK. ESTABLISHED 1875.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

EMANCIPATOR:—44,536. For cigars. March 23, 1926. American Litho. Co., New York, N. Y. (Originally registered by their predecessors, Schumacher & Ettlinger, New York, N. Y., January 24, 1889.)

NEW DAY:—44,537. For all tobacco products. March 25, 1926. Charles F. Pusch Sons, Marysville, Kan.

WESTMAR:—44,539. For all tobacco products. March 8, 1926. Geo. Schlegel, Inc., New York, N. Y.

CORONATION:—44,538. For cigarettes only. March 25, 1926. S. S. Pierce Co., Boston, Mass.

MIRACLE:—44,540. For pipes. March 25, 1926. Parker-Gordon Cigar Co., Kansas City, Mo.

GILDA GRAY:—44,541. For all tobacco products. March 26, 1926. C. B. Henschel Mfg. Co., New York, N. Y.

TWO THIRTY THREE:—44,542. For smoking pipes. March 27, 1926. London Pipe Shop, Los Angeles, Cal.

BROOKLYN BOND:—44,543. For cigars. March 27, 1926. Andrew M. Seitz, Brooklyn, N. Y.

LITTLE CHIMS:—44,547. For tobacco and cigars. March 30, 1926. Parodi Cigar Co., Inc., Jersey City, N. J.

WAEGEMANS ELTO:—44,548. For cigars. March 31, 1926. E. Waegemans & Son, Bridgeport, Conn.

EVER-READY:—44,549. For pipes, pipe stems, cigar and cigarette holders and smokers' articles. March 23, 1926. Brumfield-Ross Mfg. Co., Inc., Newark, N. J.

COUNCILMAN JUNIOR:—44,550. For all tobacco products. March 2, 1926. Rush Mfg. Co., Reading, Pa.

DINKUM:—44,551. For cigars, cigarettes and manufactured tobacco. April 1, 1926. Leopold Powell, New York, N. Y.

POPLIN CIGAR:—44,555. For all tobacco products. March 29, 1926. Jno. D. Poplin, Kinston, N. C.

RENEWAL REGISTRATION

LUTHER BURBANK:—44,556. For cigars, cigarettes and tobacco. Registered April 5, 1926, by American Litho. Co., New York, N. Y. (Originally registered October 1, 1901.)

TRANSFERS

IWANTU:—24,551 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered June 20, 1912, by H. C. Wireman, Hanover, Pa. Transferred to Milton S. Sterner, Hanover, Pa., March 29, 1926.

KELLY'S IMPORTED MANILAS:—44,521 (Tobacco Merchants Association). For all tobacco products. Registered February 18, 1926, by Consolidated Litho. Corp., New York, N. Y. Transferred to Horace R. Kelly & Co., Inc., New York, N. Y., March 31, 1926.

GONZALEZ & ULFE:—43,810 (Tobacco Merchants Association). For cigars. Registered May 23, 1924, by Gonzalez & Ulfe, Brooklyn, N. Y. Transferred to Juan J. Ulfe, Brooklyn, N. Y., January 2, 1926.

G & U:—44,191 (Tobacco Merchants Association). For cigars. Registered April 23, 1925, by Gonzalez & Ulfe, Brooklyn, N. Y. Transferred to Juan J. Ulfe, Brooklyn, N. Y., January 2, 1926.

CARMELITA:—108 (Association). For cigars, cigarettes, tobacco and snuff. Registered October 9, 1885, by H. W. Erichs, New York, N. Y. Transferred to Juan J. Ulfe, Brooklyn, N. Y., January 2, 1926, the registration having been acquired through mesne transfers from the original registrant.

DUO-BLEND:—39,731 (Tobacco Merchants Association). For all tobacco products. Registered May 8, 1916, by The Harkert Cigar Co., Davenport, Iowa. Transferred to Special Tobacco Co., Inc., of New York, New York, N. Y., and re-transferred to Special Tobacco Co., of New Jersey, Hillsdale, N. J., March 24, 1926.

PRINCE COTTON:—19,445 (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered August 6, 1900, by Gustav Fuchs, Chicago, Ill. Through mesne transfers acquired by I. Lewis & Co., Newark, N. J., and re-transferred to John C. Kneher, Philadelphia, Pa., March 27, 1926.

JACKMAN AND GILBERT ADVANCED BY WEBSTER

Detroit, Mich.

At the annual meeting of the Board of Directors of the Webster Cigar Company, Thomas P. Jackman was advanced from secretary and treasurer to vice-president of the company, and Isaac Gilbert was made secretary and treasurer. Mr. Gilbert is a brother of Sam T. Gilbert, the president of the company, who is now in Europe attending the Java inscriptions at Amsterdam.

Both Mr. Jackman and Mr. Gilbert have been associated with the Webster Cigar Company for some time and are both thoroughly experienced in the manufacture of cigars. They are receiving the congratulations and best wishes of their many friends on their advancement.

GEORGE A. HELME STRICKEN IN TAXI

George A. Helme, former president of the George W. Helme Company, snuff manufacturers, was taken ill in a taxicab in New York City on Thursday, April 8, and was removed to his home. His physician reported that the illness was not serious and that Mr. Helme had had similar attacks on previous occasions.

GENERAL DECLARES DIVIDEND

At a meeting of the Board of Directors of the General Cigar Company, held on April 6, a quarterly dividend of $1 per share was declared on the common stock of the company, payable May 1 to stockholders of record April 20.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
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American Box Supply Co.
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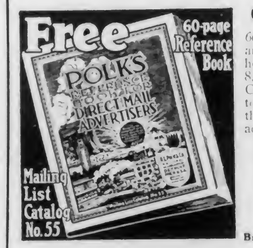
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK



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Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Out of the Orient

For Two Centuries, The Galleon, The Clipper-ship, The Steamship, And Now The Ocean Liner Have Carried Manila Cigars To The Markets Of The World.

Times and ships have changed! But Manila Cigars made in the old way, long-filler, Spanish method, hand-work, are just the same as they were in the days when the Trade Winds were depended on to drive the cargoes to port.

And in the Island the tobacco still grows luscious and green above the soil enriched each year by flood. The same warm sun, the same rich mould washed down from wooded mountain tops, the same balmy air puts into the tobacco the substances that make it burn full and free and sweet.

Manila cigars are admitted into the United States duty free. They are a wonderful value for the money.

Staple brands of Manilas are making splendid profits for distributors in every section of the country. The army of smokers who demand their favorite brand of Manilas every day has grown rapidly the past year.

A DEPENDABLE MANILA LINE IS A PRIME NECESSITY!

HAVE YOU GOT ONE!

(For list of factory agents and distributors write or call)

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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VOLUME 46 No. 9

THE TOBACCO WORLD

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WOODEN BOXES

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COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED—CORRESPONDENCE WITH CIGAR MANUFACTURER who could use the services of a practical factory superintendent. Experienced cigarmaker on handwork, suction or fresh work machines. Address Box 487 c/o "Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 MAY 1, 1926 No. 9

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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NATURAL BLOOM
The Cigar of Quality
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DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

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SMOKING TOBACCO

The Best in the Union ... in Pocket Tins

10¢

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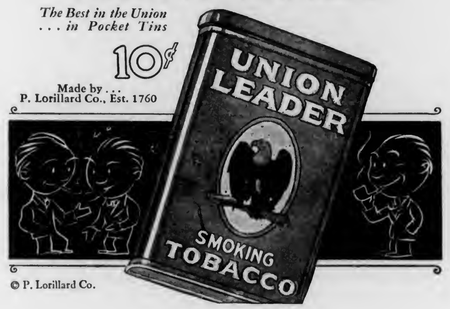

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"BEST OF THE BEST"

OP'TIMO CIGARS

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FACTORIES: Tampa and Key West, Florida

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Clear Havana Cigar
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LA MEGA is made only in the finer grades.
More than 50 shapes and sizes to select from.
Prices and terms cheerfully furnished upon application.

V. GUERRA, DIAZ & CO.
TAMPA, FLA.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Volume 46

THE TOBACCO WORLD

Number 9

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, MAY 1. 1926 Foreign $3.50

FRANCO-GERMAN POTASH PACT TO CONTINUE

Advices from Berlin state that at a meeting of the German and French potash interests held a short time ago it was decided to continue the agreement of the two countries controlling the potash supply of the world indefinitely.

The original agreement was made in May, 1925, whereby Germany controlled 70 per cent. of the world sales and France 30 per cent., and as nearly all the world supply of potash is in Germany and French Alsace, this combination is in a position to control the market.

This agreement is of particular interest to tobacco farmers, and others, in the United States, inasmuch as this country imports about $10,000,000 worth of potash annually from these two countries.

Secretary Hoover vigorously opposed the floating of a potash loan in this country last year on the grounds that it would only increase the power of the German and French potash combination.

CHECKS FOR $10,600,000 MAILED TO GROWERS

Members of the Burley Tobacco Growers' Co-operative Association were mailed checks totaling $10,600,000 on last Wednesday as final payment on the twenty-nine grades of the 1924 crop, all of which has been sold. The checks were mailed to members in Kentucky, Ohio, Indiana, West Virginia, Tennessee, Missouri and Virginia.

The association still has on hand 62,000 hogsheads of tobacco of the 1923 crop, 28,000 hogsheads of the 1924 crop and 63,000 hogsheads of the 1925 crop, an approximate total of 155,000,000 pounds. The yearly consumption of burley tobacco is estimated at 260,000,000 pounds.

CIGARETTES LEAD TO CAPTURE OF BANDIT

Following the hold-up of a chain store in Brooklyn, N. Y., last February, in which two persons were killed, police found two cigarette stubs, which were dropped by the bandit and from finger prints on the stubs a man was arrested in New York City last week and charged with the murder. One of the cigarette stubs was found in the store where the hold-up occurred and the other in the taxi in which the bandits tried to escape, and in which the driver was killed when he refused to drive.

TOBACCO PRODUCTS DIVIDEND

The board of directors of the Tobacco Products Corporation has declared the regular dividend of $1.75 on the outstanding class A stock of the company.

DEATH CLAIMS CAIN O. BENNER

The cigar industry will regret to learn of the death on March 31st, of Cain O. Benner, cigar manufacturer of Traumbauersville, Pa. He was widely known in that section of the country and was one of the oldest manufacturers in Upper Bucks County, having been in the cigar business for thirty-five years. Death claimed him at the age of fifty-seven.

His son, Allen G. Benner, conducts a retail store at 1812 Market Street, Philadelphia, where he features the brands that have made his father's name well known in the trade. The brands are "Myriana," selling at fifteen cents or two for twenty-five cents; "Capola," at ten cents; "El Falco," at eight cents or two for fifteen cents; "Elco," a nickel seller for fifteen years; and a new nickel brand just introduced under the name of "Lady Esther."

Mr. Benner is arranging to dispose of his retail store in Philadelphia and will then purchase the factory and business operated by his father, and launch an extensive campaign for the purpose of expanding his business.

Mr. Benner is thoroughly experienced in the cigar manufacturing business, and is well liked in the trade. His many friends in the industry extend to him their sympathy in his bereavement, and wish him every success in the development of the business for which he is about to assume the responsibility.

"VAN DAM" CIGAR APPROPRIATION DOUBLED

The advertising appropriation for the "Van Dam" cigar, manufactured by the Tunis Johnson Cigar Company, Grand Rapids, Mich., has been doubled over that for last year. Newspapers in Illinois, Indiana and Michigan will be used, and the campaign will be started this month under the direction of the White Advertising Agency, of Grand Rapids.

J. B. MILGRAM AGENCY MOVES

The J. B. Milgram Advertising Agency announces that on and after May 1st it will be located in new offices at 200 Broadway, New York City, Suite 505. The new telephone number is "Cortland 0806."

LIGGETT & MYERS DIVIDEND

The regular quarterly dividend of seventy-five cents has been declared on the outstanding common and common B stock of the Liggett & Myers Tobacco Company.

ALLIED CIGAR TRADES OF CHICAGO BOOST HOME PRODUCT

THE cigar manufacturers and allied cigar industries of Chicago have entered an intensive campaign to bring back prosperity to the cigar industry in that city. For that purpose they have formed the Allied Cigar Trades Association of Chicago, composed of cigar manufacturers and allied industries in Chicago. Thus far they have eighty members and the idea is steadily spreading and bringing additional members into the organization.

Richly colored decalcomanias in red and gold have been prepared for the use of retailers handling Chicago-made cigars. They are illustrated below.

This is a decalcomania in red and gold, 12 inches by 2½ inches to be applied to show cases.

HAVE YOU THOUGHT OF IT?
LOYALTY TO OUR CITY
COSTS YOU NOTHING AND
YIELDS YOU VAST RETURNS
REMEMBER THE TRADE MARK
CHICAGO MADE CIGARS

This decalcomania is 7½ inches by 8¼ inches and used for doors and windows. The seal at the bottom is the one used on boxes of cigars produced in Chicago.

The copy makes an appeal to local cigar smokers to patronize home products. The trade-mark shown on both the decalcomanias is also made up in the form of a seal, 2 inches by 1¾ inches for the use of the Chicago cigar manufacturers on their boxes. These seals are sold to the cigar manufacturer and the proceeds used for advertising to the Chicago public. A newspaper campaign is about to begin to familiarize the Chicago smokers with the purpose of this Association and the work they have undertaken.

The cigar and allied trades of Chicago are to be congratulated on the progressive step which they have taken and it is to be hoped that their efforts will bear much fruit.

(*Continued on Page 16*)

PHILIPPINE ISLANDS RANK FIRST AS EXPORTER OF CIGARS

In a review of the foreign trade of the Philippines appearing in the May issue of *Commerce Monthly* the National Bank of Commerce in New York says:

"The Philippine Islands, centered between Asia, the Indies and Australasia, occupy a position of potential importance in the trade of the East. Since the post-war depression the Islands have enjoyed a period of steady economic progress. As they possess much latent wealth, it is reasonable to believe that with a continuance of stable conditions their foreign trade will show great gains in the future. Figures available for 1925 show that the volume of trade of the Islands during the year just ended exceeded that of any previous year. In value the aggregate of 537,000,000 pesos (1 peso equals 50 cents) was exceeded only by 1920.

"The Philippines have come to occupy a position of growing importance in the economic life of the United States. Demand on the part of this country for their fruits and tropical products is causing an increase in output, while the Islands' population of over ten million persons affords an expanding market for the exports of the United States. About 65 per cent. of the total trade of the Philippine Islands is with this country.

"The upward trend of Philippine import and export trade since 1899, the year after annexation, shows the striking advance made in the past quarter of a century. At that date, the total value of imports and exports was about 60,000,000 pesos; by 1914 it had more than tripled. From 1910 to 1914 there had been an adverse trade balance, but the war stimulated a demand for certain Philippine products and a favorable balance averaging 47,600,000 pesos a year resulted during the war. Philippine trade felt the effects of the post-war depression and by 1921 imports exceeded exports by 55,000,000 pesos. Since that year, however, the Islands have been enjoying a period of recovery.

"Sugar is the largest single item of export. The United States receives the bulk of the sugar exports. In 1924 it took about 90 per cent. of the total value compared with 68 per cent. for the 1910-14 period. China, Japan and Hong Kong also purchase Philippine sugar, although in much smaller quantities.

"Manila hemp, the best vegetable fiber for cordage, ordinarily ranks second among Philippine exports. The Islands supply practically all required for world consumption. Exportation of hemp has made marked strides since American occupation of the Islands. The United States takes about half of the shipments; the United Kingdom ranks second, and Japan third, as markets for this fiber.

"The Philippine Islands are one of the largest producers of coconuts in the world. The United States is the most important market for Philippine coconut products. In 1924 it took practically all of the coconut oil and 68 per cent. of the copra shipped.

"Philippine tobacco trade is expanding. The Islands hold seventh place in world tobacco production and first as an exporter of cigars. In 1924, the Philippine tobacco crop was estimated at 91,530,000 pounds, a gain of more than 40 per cent. over the 1909-13 average. Spain is the largest purchaser of Philippine leaf tobacco. The establishment of free trade between the United States and the Philippine Islands afforded a real stimulus to the cigar industry of the country. In 1924 the United States took by far the largest share, 175,762,000 cigars. Exports of cigarettes have in-

(*Continued on Page 16*)

EDITORIAL COMMENT

EVEN though it may be only temporary, there is satisfaction in noting that the withdrawal of cigars for the month of March exceeds that of the same month in 1925 by about 60,000,000 cigars. This means that the cigar industry for the first three months of 1926 is ahead of the same period in 1925 by about 20,000,000 cigars.

We suspect that these encouraging figures are the result of the efforts of jobbers and retailers to take advantage of the tax reduction. The next three months ought to give a satisfactory answer as to whether the impetus given the industry in March was artificial or real.

Substantial gains were made in March by both class A and C, the former gaining about 42,000,000 and the latter about 36,000,000. This was offset to some extent by a 16,000,000 loss in class B and slight losses by classes D and E.

Evidence of the growing popularity of the cigarette is shown by the fact that in March, 1926, the withdrawals exceeded March, 1925, by more than one billion and a quarter.

We believe that the cigar business can be brought back to previous production figures, but we also feel that better cigars and perhaps smaller ones will help progress in this direction.

Considering the difference in price the class C cigar is outselling the class A cigar. What the industry needs is to sell more cigars, regardless of price, and that means, first of all, better cigars.

From what we hear from the consumer in the retail stores, hotels and clubs, the tax reduction is in the same class as the Workmen's Compensation Act. It's a joke. What the public wants to see, so far as the cigar manufacturing industry is concerned, is an evidence of good faith. The more bunk that is handed the public, the sooner the cigar business will be in the hands of a very few who will conduct the cigar business to suit themselves.

THE cigar business in Chicago has had its "ups" and has been experiencing its "downs" in the past few years. Needless to say, some of the best known brands in the country started in Chicago originally.

Notwithstanding the losses it has sustained by the fact that many of its most substantial manufacturers have moved to other more favorable places, the Allied Cigar Trades Association of Chicago has been formed for the purpose of restoring to the local industry its old-time prestige.

Their slogan is impressive, "Loyalty to our city costs you nothing and yields you vast returns." Featured on the seal which is used to indicate every box of Chicago-made cigars, is the identification line, "Chicago-Made Cigars."

An industry and its allied branches are prepared to do everything within their power to bring home to the people of Chicago that in smoking Chicago-made cigars they are making for the prosperity of their city, for the betterment of their own business, and for loyalty to all products made in their own home town.

If there is more work for cigarmakers for the reason that more Chicago people smoke Chicago-made cigars, then there is more money for Chicago cigarmakers to spend in the various retail businesses of the city.

It does in truth pay to support the products of your own city. And perhaps Chicago is showing the way to many other cities in developing a spirit of loyalty toward one's own home town.

The Allied Cigar Trades Association of Chicago deserves great credit in their efforts to develop among the citizens of Chicago a spirit of loyalty to "home town" products. This is only a beginning. Every large manufacturing city in this country can make the same appeal in more lines than just cigars. Our country will be better as a whole for it.

EVERY industry has its peculiar problems so that there is a certain amount of consolation for those in the cigar business who are vexed with various kinds of trouble. There is one discouraging feature of business from which hardly any industry is free. It is the unfair competition resulting from the efforts of some to trade on the prestige and goodwill of others.

Suits against competitors who have imitated trade names, packages and manufacturing devices have been in the courts ever since our first connection with industry.

In the cigar business it seems to have developed to a greater extent than in any other. The imitating of brand names, and of labels, seems to have become common, although not so much so today since the activities of the American Fair Trade League.

It always appears to us when we read of such cases that the imitator is lacking in ability to make headway on his own initiative and therefore follows the line of least resistance by trading on the results of the ability of a competitor.

Tampa particularly has suffered from those in other parts of the country endeavoring to trade on its prestige and goodwill. Almost every manufacturer of a successful brand has found some competitor imitating his brand or his label.

It is a sad commentary on any industry to observe that it is faced with this kind of competition among its own members.

There are of course many cases where there has been innocent infringement, and in most of these cases it has not been necessary to have recourse to legal procedure. But on the other hand there are deliberate attempts to trade on the success of others that cannot be justified by any stretch of the imagination.

PHILADELPHIA.

UNITED STORE ROBBED

The United Cigar Store at Fourth and Walnut Streets, was entered last week and three men escaped with the contents of the cash register.

Two policemen were passing the store about four-thirty in the morning when they noticed three men coming out of the side entrance of the store carrying a large box. The policemen immediately started to overtake the men but they dropped the box and escaped despite the fact that each officer fired five shots at them. The box was taken to the police station and when opened found to contain three thousand cigars. The manager of the store was notified and upon investigation found that the cash register had been broken open and the contents stolen.

PRESIDENT OF COUNCIL GETS MUSICAL BOX OF CIGARS

During the regular meeting of the members of Council on April 1st, President Charlie Hall was presented with two handsome baskets of flowers and as the president was voicing his sincere thanks and fumbling with the flowers at the same time, one of the baskets burst forth with the tune of "Swanee River" and then swung over to "Dixie." Upon investigation a music-box was disclosed among the flowers and the box contained a choice lot of "Carolina" cigars. The president and members of the Council then enjoyed the "joke" immensely.

BOB LANE RESIGNS FROM PARTAGAS AGENCY

The many friends of Bob Lane, United States agent for the "Partagas" cigar, manufactured by Cifuentes, Pego y Ca, received with deep regret his announcement that he had severed his connection with that firm. Mr. Lane has been associated with that firm for twenty-five years and has made many staunch friends in that time.

Francesco Gonzalez, who is a member of the firm of Cifuentes, Pego y Ca, will take up his residence in this country and assume the office of agent for the "Partagas" in the near future.

HENRY VOICE A VISITOR

Henry Voice, of the Consolidated Lithographic Company, New York City, was a visitor in Philadelphia the past week, calling on the trade.

"BLACKSTONE" FORGING AHEAD

The Yahn & McDonnell windows throughout the city have been displaying a fine assortment of "Blackstone" cigars which attracted considerable attention. Business on this fine brand has been showing steady improvement here for some time, and the end is not yet.

GRAULEY FACTORY SOLD TO WM. H. GRAULEY

The H. B. Grauley cigar factory at Quakertown, Pa., has been sold to Wm. H. Grauley, who has been associated with the firm for the past twenty-five years. He will continue the business at the old stand and all the old-established brands of the factory will be manufactured.

G. A. HELME IMPROVED

George A. Helme, of the George W. Helme Company, snuff manufacturers, who was taken ill a short time ago while in a taxi on the streets of New York City, is reported well on the road to recovery and expects to soon be able to resume his duties at his office.

VIVAUDOU PROFITS

Report of net earnings of V. Vivaudou, perfumers of New York City, for the year 1925 shows profits of $446,966 after depreciation and taxes, equal to $1.31 a share on the outstanding stock of the corporation (par $10). The report for the year 1924 showed a net loss of $442,262. The first quarter of 1926 showed a profit of $469,876 after depreciation but before taxes. Controlling interest in V. Vivaudou was purchased by D. A. Schulte last year.

LIGGETT RETURNS TO HIS DESK

Mr. Liggett, of Bayuk Cigars, Inc., has returned to his desk following an operation on his throat, which necessitated his absence for a short time.

After all nothing satisfies like a good cigar

This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

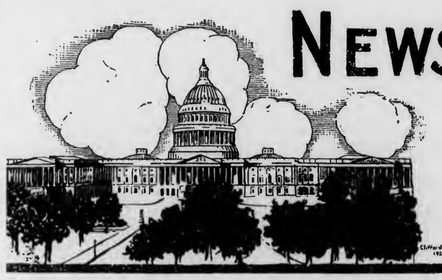
116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Tariff Commission Recommends Retention of Present Duty on Imported Briar Pipes

RETENTION of the present duties on imported briar pipes is recommended by the United States Tariff Commission in its report to the President, in which it is recommended that the petitions of the Reiss-Premier Pipe Company, William Demuth & Company and S. M. Frank & Company, Incorporated, be dismissed on the ground that no unfair methods of competition exist in the importation of such pipes.

The Commission's investigation was predicated upon complaints of the three companies in which it was alleged that the price charged for imported third-grade pipes was a price below the cost of production. No evidence that such is the case has been produced, the report states.

"If there is any unfair practice in the importation of these pipes it must reside in some form of marketing arrangement which, as has already been said, is not disclosed to the Commission," the President is told. "Indeed, the complainants have rather disabled themselves from suggesting any such arrangement, because they began their case by saying that they had no complaint against any particular person. Their complaint was against the economic situation inherent in the marketing of these inferior imported pipes. This is almost equivalent to saying that there was no unfair practice. A universal or even common trade practice can not be called unfair simply because it works adversely to someone's interest."

The Commission points out that the low-grade pipes could not be marketed either in this country or abroad at prices yielding a profit to the manufacturers above the costs incurred both before and after grading, when the costs incurred before grading are distributed equally among the different grades of pipes.

House Committee Hears Chain Stores Are Menace

Some steps must be taken to put an end to the practice of chain stores cutting prices on trade-marked tobaccos and other products if the money expended by manufacturers in building up good will is not to be made a useless expenditure, members of the House Committee on Interstate and Foreign Commerce were told last month during hearings on the Capper-Kelly bill to permit manufacturers of trade-marked products to set the prices at which their goods should be resold.

Representatives of the manufacturers asserted that the chain stores were a baneful influence in retail trade and told the committee that they do not really sell goods for less than the small independents, but create the impression of doing so by cutting prices on well-known trade-marked merchandise. The present system, it was declared, has increased the cost of living because it has doubled the cost of doing retail business.

A single retailer can cause the loss to a manufacturer of fully two-thirds of his business in the former's city by advertising a trade-marked article for sale below cost, and under the present law manufacturers are unable to prevent the use of their goods as bargain "bait" and the chain store systems, by taking advantage of this fact, are rapidly forcing the independent retailer out of business.

There is a decided tendency toward monopoly, the committee was told, witnesses citing in proof of this the fact that one-third of all the retail business of the country is being done by some 15,000 chain concerns, while the other two-thirds is in the hands of 1,263,000 independent dealers.

The proposed legislation is unconstitutional, it was claimed by opponents of the bill who contended that when goods have reached the retailer's shelf they have ceased to move in interstate commerce and that the right to regulate them then lies with the States. Numerous decisions of the United States Supreme Court were cited to uphold their contention that price maintenance contracts are contrary to public policy.

Farm organizations, chain and department stores generally are opposed to the legislation, the committee learned, the bill being termed by a representative of the latter as a means of "legalizing a method of commercial suicide."

Pro and Con of the Pullman Surcharge Question

Assertions by the railroads that the surcharge on Pullman accommodations merely provided a higher grade of service, similar to the "first-class" transportation afforded in Europe, were attacked as un-American during hearings last month before the Senate Committee on Commerce, which has before it the bill of Senator Robinson, of Arkansas, providing for the elimination of the surcharge, when Arthur M. Loeb, counsel for the National Council of Traveling Salesmen, appealed to the committee to make a favorable report on the measure.

"The principle that Pullman cars are for the rich, who can afford to stand this increase, has never been a rate-making principle in this country," Mr. Loeb declared. "Sleeping cars have become such a necessity that over 50 per cent. of the Pullman travelers are salesmen. Whether they pay their expenses out of their commissions or whether the industries pay them, this charge eventually goes back to the consuming public."

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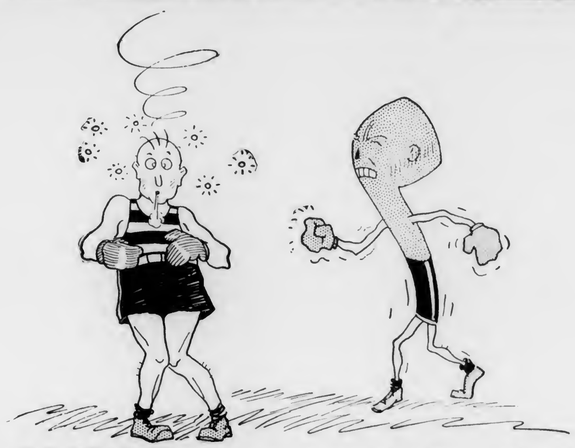


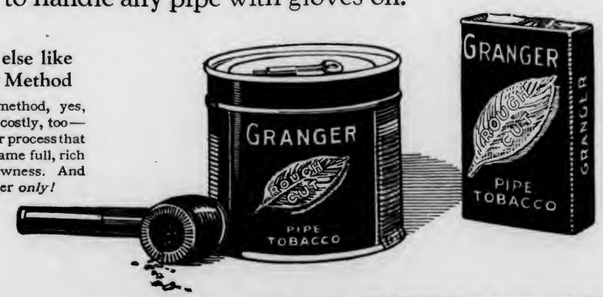
Does old Kid Pipe get you below the belt?

(Is your pipe O.K.—or are you K.Oed?)

Any experienced pipe-handler 'll tell you that half the battle in mastering the manly art of pipe smoking is fighting shy of the old "hay-maker".... And there's no sense taking a terrible licking when you can side-step all that foul pipe-play by breaking in on Granger... Fact, after a couple of rounds with this smooth-going Rough Cut it's no longer necessary to handle any pipe with gloves on.

There's nothing else like Wellman's 1870 Method

An "old fashioned" method, yes, but slow as it is, and costly, too—we have found no other process that brings tobacco to the same full, rich "rounded-out" mellowness. And remember—in Granger *only!*



LIGGETT & MYERS TOBACCO CO.

UNIVERSAL INSTITUTES SUIT AGAINST AMERICAN MACHINERY & FOUNDRY FOR INFRINGEMENT

THE Universal Tobacco Machine Company has instituted suit in the United States District Court against the American Machine & Foundry Company for an injunction and damages for infringement of patents held by the Universal on their tobacco stripping and booking machine. It is claimed that the exhibit of the American Machine & Foundry Company at the Tobacco Show this January past showed a machine which greatly resembled the Universal's product.

It was through the machine exhibited at the Show that the Universal Tobacco Machine Company learned that a stripping machine was being seriously offered for sale by the American Machine & Foundry Company, and upon an examination of the said machine, it was found that the mechanism and method of operation of the American Machine & Foundry Company's "stripper" was practically identical with the tobacco stripping and booking machine of the Universal Tobacco Machine Company.

It was the success of the Universal Tobacco Machine Company's machine which prompted others to attempt to emulate its example but all imitations have thus far failed.

President George C. Sherman said the matter had been brought to the attention of the American Machine & Foundry Company that its product infringed patents held by the Universal Tobacco Machine Company. The American Machine & Foundry Company deny infringement particularly with respect to the cutting mechanism. With respect to the clutch which starts and stops the machine, the clutch contained in the American Machine & Foundry Company's product is a Chinese copy of that contained in the Universal Tobacco Machine Company's machine.

He said further:

"The American Machine & Foundry Company, in correspondence with the Universal Tobacco Machine Company endeavored to pass over the infringement of the clutch by stating that they were changing this particular part of the mechanism as they found it did not work. This is practically an admission of infringement as the machine containing this identical clutch was in working operation during the Tobacco Exposition.

"The Universal Tobacco Machine Company has heretofore established its patent in the United States District Court for the Southern District of New York in an action which it brought against the Borgfeldt Stripping Machine Company, and in which action the Universal Tobacco Machine Company was successful, sustained its patent and procured a judgment and an injunction and accounting against the Borgfeldt Stripping Machine Company.

"Upon the trial in that action, Judge Learned Hand, before whom the case was tried, among other things, said:

> " 'The strongest proof that the patent in suit (Universal's) must somewhere contain a genuine invention comes, as it usually does, from the history of the art. Here was a problem thirty-six years old when Deiller (inventor of the Universal's machine) filed this application. . . . The art was crowded with the efforts of inventors to get a successful machine, almost at once when Deiller's machine began to be sold it jumped to a great success.'
>
> " 'And so there must be something which Deiller discovered which really added to the art. . . . It was either because he was the first to make a successful machine, or because the conditions of the trade happened to give him the market. When a patent appears in so crowded an art which has long made unsuccessful efforts and at once takes the market, the burden is on him who disputes that inference to prove that it does not fill an existing want, which nothing else could do.'

"The Borgfeldt Stripping Machine Company appealed the case brought against it and was again defeated in the higher court, and in the opinion of the appellate court, among other things, that court surveyed the history of the stripping art and stated:

> " 'Our view is that the history of the art demonstrates that the patent in suit is for a meritorious invention which has accomplished the stripping of tobacco with the nearest elimination of waste thus far known.'

"The Court further referring to the alleged changes in the Borgfeldt machine brushes this aside and stated:

> " 'In brief, such changes are the obvious illustrations of efforts to escape infringement.'

"This applies to the present suit, for whatever changes may appear in the American Machine & Foundry Company's product, they are undoubtedly those made to escape possible charge of infringement.

"The Universal Tobacco Machine Company proposes to zealously guard the reputation which that company has built up by continuing to provide the trade with an effective mechanism for carefully and economically stripping tobacco.

"The tobacco industry has long recognized the superiority of the Universal 'stripper' over all other machines heretofore known as has been evidenced by the fact that throughout the trade older stripping machines have been discarded and cast into the junk pile of abandoned failures. The Universal Tobacco Machine Company is not content, however, to have its reputation rest upon one particular machine and has other products on the market and still others in the course of experimentation.

"The company proposes to concentrate its efforts and endeavors toward producing machinery which will give to the cigar-making industry the highest degree of efficiency, effect the greatest economy and produce superior finished products."

OLLENDORFF RESIGNS FROM P. & T.

Jonas J. Ollendorff, who has been manager of the cigar department of Park & Tilford in New York City for some time has announced his resignation from that firm on account of poor health. Mr. Ollendorff underwent an operation on his throat a couple of weeks ago and expects to recuperate in Atlantic City for a short time, after which he will again enter the field with a new connection.

Harry L. Bassett has been selected to take the position as manager of the cigar department. Mr. Bassett has been with the Park & Tilford Company for about seven years and had been advanced to the position of manager of the wholesale division of the Mid-west, Washington and Baltimore territories, and has been making his home in Detroit. He will move his family to New York City and push the sales of the Park & Tilford brands.

One of a Camel Cigarette series now running nationally in the magazines

When the first glorious day of golf is over—and the final putt sinks in the 18th cup—when the tense moments end in soft mellow twilight —have a Camel!

WHEN it's glorious evening on the greens. And the last long putt drops home on the 18th hole. When spring sunset colors the world with its soft magic light—*have a Camel!*

For, all the world over, Camel adds of its own friendly goodness to exhilarating days and restful evenings. Camel fragrance and taste add joyous zest to healthful hours in the open. Camels never tire your taste, or leave a cigaretty after-taste, no matter how liberally you smoke them. This is the inside story of Camel success—their choice tobaccos and perfect blending make them the utmost in cigarettes money can buy.

So, this fine spring day, as you eagerly start for life's fairway, when your first glorious birdie ends its breathless flight. When you leave the long course to start home, tired and joyous—taste then the smoke that's admitted champion among the world's experienced smokers. Know, then, the mellowest fragrance that ever came from a cigarette.

Have a Camel!

Our highest wish, if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any other cigarette made at any price.

R. J. Reynolds Tobacco Company
Winston-Salem, N. C.

No other cigarette in the world is like Camels. Camels contain the choicest Turkish and Domestic tobaccos. The Camel blend is the triumph of expert blenders. Even the Camel cigarette paper is the finest—made especially in France. Into this one brand of cigarettes is concentrated the experience and skill of the largest tobacco organization in the world.

POSTDATED

By M. L. Hayward

"I am in receipt of your valued order of recent date, enclosing postdated check, but am sorry that I cannot accept the same, unless you make satisfactory arrangements with your bank that the same will be honored on presentment," the tobacco merchant wrote, and the customer promptly took the check to the bank on which it was drawn.

"Will you agree to honor this check, when it's presented?" the customer queried.

"Yes, it will be paid all right," the paying teller assured him.

"Will you write that merchant and tell him that you're holding the check, and that it will be paid on presentment?" the customer persisted, the bank wrote the letter, the merchant shipped the goods on the faith thereof, the check was dishonored on presentment, and the merchant sued the bank in the North Dakota court.

"The letter was a guarantee of the debt of a third party beyond the powers of a bank," the bank's lawyer argued, but the Court overruled this contention and decided in the merchants favor in 194 N. W. Reporter, 387.

"Pursuant to the telephonic conversation, the bank specifically agreed to take the check and to pay the money on the due date. The bank's letters, considered with this telephonic conversation, confirmed this agreement. The obligation was definite. The check was delivered to the bank, in its letter agreeing to pay the same, advised of its receipt. No evidence was offered to show that the bank made this understanding without consideration or without first obtaining required security. The transaction may properly be considered as an independent undertaking in the nature of a letter of credit within banking powers," was the reasoning of the Court.

SENDING OF UNSOLICITED MERCHANDISE THROUGH THE MAILS WILL PROBABLY NOT BE ACTED UPON AT THIS SESSION

There is little likelihood that legislation to close the mails to unsolicited merchandise offered for sale will be acted upon by Congress at this session.

Hearings were held by the House Post Office Committee on a bill to bring this about, at which representatives of a number of industries declared that the sending of unordered merchandise through the mails was an imposition upon the Post Office Department and the persons to whom the goods were sent, as well as a source of unfair competition to the established local merchant. The Post Office Department also favored enactment of the measure, declaring through its representatives that the cost of tracing parcels not returned or paid for was a heavy expense upon the service.

Representatives of concerns engaged in this form of business opposed the bill, contending that many commodities sold in this manner could not be distributed as cheaply and efficiently through other channels and denying that there was any burden either upon the postal service or the addressee, the latter, it being declared, being under no compulsion either to pay for or return the goods.

However, no report has been prepared by the committee nor is there any indication that any effort will be made to bring the bill out this session.

LINZ.

CIGARETTES BLAMED FOR NUMEROUS FIRES

Whether intentional or not, there is considerable unfavorable publicity being given the cigarette in various newspapers throughout the country. It seems that whenever the origin of a fire cannot be definitely established there is the ever-ready "careless cigarette smoker" to fill the breach.

The following items were noticed in several newspapers last week, and the fire at historic Valley Forge particularly could quickly arouse the indignation of the anti-smoking public against cigarettes.

Fire was discovered in the street planking over the excavation for the new Broad Street subway early in the evening last week and was extinguished with considerable difficulty. Firemen were forced to rip up considerable planking before they could play a stream on the fire.

A burning cigarette which had dropped between the planking was blamed for the fire.

—

Phoenixville, Pa.—Three alarms were turned in from Valley Forge last week on account of forest and brush fires which swept through the historic community. One fire occurred very near the Washington Memorial Chapel. Cigarette smokers were blamed for the fires.

—

Wildwood, N. J.—Fire companies from Wildwood, Millville and Cape May Courthouse were called out last week to fight a disastrous fire at Woodbine, N. J., which started in a barn near the postoffice and burned six barns and stables. Several houses caught fire, but were extinguished with slight damage. A burning cigarette thrown into loose hay outside a barn is believed to have been the cause.

—

Crew, England.—A lighted cigarette carelessly cast aside ignited leaking gas here and the resultant explosion caused fatal injuries to three men.

TAXPAYER MUST FILE WITHIN SIXTY DAYS TO HAVE IT RECOGNIZED

Failure of a taxpayer to file an appeal from a determination of the Commissioner of Internal Revenue within a period of sixty days following notification by the Commissioner that the taxpayer's claim had been rejected precludes the United States Board of Tax Appeals from reviewing the case, it has been held in a decision just rendered by the board.

In this case the taxpayer was notified on August 11, 1924, of a deficiency in tax, and on September 15th was advised that an assessment of the amount had been made and that he had a right to file a claim for abatement under the law. The claim was filed October 1, 1924, and on March 18, 1925, the Commissioner rejected it; on April 7th the taxpayer filed a protest, which was overruled on July 31st, and an appeal was not filed with the board until September 1, 1925.

The board, in its decision, criticised the Commissioner for the "confusing and unfortunate" phraseology of his letter of March 18, 1925, which did not clearly advise the taxpayer that appeal must be filed with the board within sixty days thereafter, the negotiations with the Commissioner after that date not serving to prolong the permissible period, but despite that fact held that the procedure provided by the revenue law precluded it from reviewing the case.

LINZ.

CIGAR WITHDRAWALS FOR MARCH SHOW INCREASE

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of March, 1926, and are issued by the bureau. (Figures for March, 1926, are subject to revision until published in the annual report.)

Products	*March, 1925*	*March, 1926*
Cigars (large):		
Class A .....No.	216,936,898	257,516,030
Class B .....No.	88,298,172	72,564,323
Class C .....No.	185,465,610	221,872,015
Class D .....No.	11,464,577	10,895,772
Class E .....No.	2,138,722	1,396,716
Total .....No.	504,303,979	564,244,856
Cigars (small) .....No.	40,693,353	47,287,160
Cigarettes (large) .....No.	1,032,725	1,395,961
Cigarettes (small) .....No.	6,270,420,503	7,633,200,600
Snuff, manufactured ...lbs.	3,466,473	3,548,385
Tobacco, manufactured.lbs.	30,879,981	33,879,221

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of March:

Products	*March, 1925*	*March, 1926*
Cigars (large):		
Class A .....No.	11,654,900	8,416,200
Class B .....No.	1,138,425	191,100
Class C .....No.	2,884,910	2,170,500
Class D .....No.	12,900	575
Total .....No.	15,691,135	10,778,375
Cigars (small) .....No.	1,000,000	.....
Cigarettes (large) .....No.	13,450	600,000
Cigarettes (small) .....No.	22,600	41,000

Tax-paid products from the Philippine Islands for the month of March:

Products	*March, 1925*	*March, 1926*
Cigars (large):		
Class A .....No.	16,481,100	20,707,295
Class B .....No.	282,885	237,555
Class C .....No.	94,119	134,519
Class D .....No.	4,363	625
Class E .....No.	1,450	215
Total .....No.	16,863,917	21,080,209
Cigarettes (large) .....No.	.....	300
Cigarettes (small) .....No.	137,080	29,420
Tobacco, manufactured.lbs.	10	76

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

CONGRESS CIGAR EARNINGS

Congress Cigar Company reports earnings for the first quarter of 1926 of $403,458 net after all charges except Federal tax, equivalent to $1.15 per share on the no-par stock. The earnings for the corresponding quarter of 1925 were $363,757, or $1.04 a share.

No. 1760 is a mighty snappy number that is doing big everywhere.

"It's a W D C"

No. 1447 is one of our famous Rustics that are now so tremendously popular.

The Sweetest Pipe in the World

WHEN you display an assortment of Milano Pipes in your window or on your counter, you display sound business judgment. There is a demand—real demand—for this excellent, nationally-advertised, and "Insured" pipe -- and there is real profit in handling it.

26 shapes in smooth finish at $3.50 up—the best selling styles in Rustic finish at $4.00 and up.

Order Milano from your jobber—display it, talk about it, *boost* it—read the results in your cash register. Write your jobber or

WM. DEMUTH & CO.
World's Largest Manufacturers of Fine Pipes
230 FIFTH AVENUE, NEW YORK

MILANO
"The Insured Pipe"

PHILIPPINE ISLANDS RANK FIRST AS EXPORTER OF CIGARS

(*Continued From Page 6*)

creased 131 per cent. since 1910. Spain takes the bulk of the shipments; Hong Kong, China, and Hawaii follow in order.

"Much interest at the present time centers in the possibilities of rubber production in the Philippines. A survey recently made by the United States Department of Commerce indicates that the Islands might produce about 70,000 tons a year with the available native labor supply. Plantation production of rubber has been going on for more than a decade but various limitations, among them those of labor and legal restrictions of the area which may be owned by one interest, have retarded development.

"In view of the fact that the Philippines are primarily an agricultural country, they are obliged to import most of the manufactured goods which they require. Among these cotton and its manufactures rank first and in 1925 comprised 23 per cent. of the total, being worth 55,000,000 pesos. They showed a gain of 162 per cent. over the 1910-14 period. Cotton cloth is the largest single item. The United States is the principal source for piece goods, furnishing more than half that imported. In turn, the Islands are this country's best foreign customer in that commodity. The United Kingdom, Japan and China also supply substantial quantities.

"Iron and steel and their manufactures are next in order of importance. The marked increase in imports of this class of goods reflects the development of the Islands. Machinery is the largest item and in 1924 comprised almost one-third of the total iron and steel imports which were worth 24,000,000 pesos. About three-quarters of the machinery came from the United States and most of the remainder from Hawaii.

"The Philippine Islands are a growing market for automobiles. The United States supplies all of the motor trucks used and practically all of the passenger cars. Imports in 1925 were valued at 9,215,000 pesos, a gain of 2,731,000 pesos over the previous year. Over one-fourth of the automobiles imported were motor trucks."

ALLIED CIGAR TRADES OF CHICAGO BOOST HOME PRODUCT

(*Continued From Page 6*)

This gesture is one of the very best we have ever seen for the protection of home industry, to say nothing of the general benefit to the cigar industry as a result of the attention that will be attracted to cigars by this advertising.

Every manufacturer of cigars, and every allied industry in Chicago should waste no time in securing membership in this Association as well as putting forth every effort to make the organization one hundred per cent. successful.

CHINA TOBACCO CROP RUINED

According to advices from Shanghai, lack of communication caused by the warring factions in China, approximately 15,000,000 pounds of tobacco has been allowed to rot in storage on account of lack of transportation facilities. Only 500,000 pounds of the yearly crop was moved to manufacturing centers.

News from Congress

(*Continued From Page 10*)

Pullman accommodations are used by only four out of every 100 passengers, Henry W. Biklé, counsel for the Pennsylvania Railroad, told the Committee, declaring that the surcharge has not decreased the use of these facilities and its removal, eliminating from $37,000,000 to $40,000,000 of the road's annual revenue, would be a serious blow.

The surcharge should be continued, it was declared by R. M. Van Duren, vice-president of the Chicago and Northwestern, because freight shippers will not stand for further advances in freight rates, and the roads must look to passenger traffic to make expenses.

The Interstate Commerce Commission has never refused to remove the surcharge, as claimed by the carriers, it was declared by Mr. Loeb, who explained that after a full investigation the commission was divided, four for removal, four for retention and two for modification, adding that the commissioners who voted for retention had not heard all of the evidence presented.

The carriers' claim that it is more expensive to furnish Pullman service was met by Mr. Loeb with a statement that it is cheaper by three and three-fourths cents per mile to conduct Pullman travel than to conduct coach travel. The surcharge, the committee was told, was reimposed in 1920 without any hearings as to the necessity for it, solely upon the representations of the roads that increases in pay allowed by the Railroad Labor Board would cause a deficit of more than $600,000,000, which must be made up by increases in rates.

Debts Cancelled Do Not Constitute Taxable Income

Debts cancelled under agreements with creditors do not constitute taxable income, it is held by the United States Board of Tax Appeals in a decision just rendered.

The board's review of the case showed that the affairs of the taxpayer became so involved that a meeting of creditors was held at which it developed that 60 per cent. of their claims was all they could expect to realize, either by composition or by forced liquidation, and, desiring that the taxpayer should be given a chance to continue in business, it was agreed that the debts should be settled on this basis. The company was thus relieved of debts amounting to $44,000, which amount was held by the Commissioner of Internal Revenue to be taxable as income, the taxpayer appealing.

"The evidence is clear that it was not compensation for services," it is pointed out by the board in its decision; "it cannot be considered as income from a business entered into for profit; and there is no element to identify it as a gain which was derived from capital, or from labor, or from a combination of both.

"That the taxpayer received a benefit in the sense of being able to continue its business may be conceded, but such an opportunity cannot constitute a gain or income, within the meaning of the Constitution and the revenue acts. It is not believed that relief from paying an obligation, under the circumstances set forth in this case, constitutes income, and it is our opinion that it is not taxable under the statute."

Don't Forget Your Posters For Father's Day

"The fragrance of pipe tobacco makes me wish I were a man"..... Bebe Daniels

Quality created the demand — Demand made possible the price

NOW 12¢

Guaranteed by The American Tobacco Co. INCORPORATED

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
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CIGAR BOXES
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WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SENATOR FRANK B. WILLIS:—44,560. For all tobacco products. April 8, 1926. Hager Box Co., Barnesville, Ohio.

HAV-A-GOOD:—44,563. For cigars. August 31, 1925. Hav-A-Good Cigar Co., Quincy, Fla.

VINEYARD MAID:—44,564. For cigars. April 10, 1926. M. H. Sevis & Son, Springvale, Pa.

CRIMSON TIDE:—44,565. For cigars. February 27, 1926. Carlos Lopez Cigar Co., Mobile, Ala.

PHILADELPHIA BOOSTER:—44,568. For cigars, cigarettes and tobacco. April 9, 1926. Harry Oppenheim, Philadelphia, Pa.

KENLEY:—44,569. For cigars, cigarettes, tobacco and smokers' articles. February 10, 1926. E. Kleiner & Co., Inc., New York, N. Y.

VAN CURLER:—44,578. For smoking and chewing tobacco. April 17, 1926. B. Payn's Son's Tobacco Co., Albany, N. Y.

FLOR DE RILEY:—44,579. For all tobacco products. April 16, 1926. N. N. Smith Co., Frankfort, Ind.

MELO-BACCO:—44,580. For stripped and booked cigar leaf tobacco only. April 6, 1926. Albert Koshland, Lancaster, Pa.

BAND MASTER:—44,581. For cigars, cigarettes and tobacco. April 5, 1926. J. C. Heckert & Co., Dallastown, Pa. (By permission of Moehle Litho. Co., Inc., Brooklyn, N. Y., whose predecessors, O. L. Schwencke, registered "Band Master," April 4, 1895.)

EL KRASSINA:—44,583. For cigars. April 13, 1926. Louis Krassen, Philadelphia, Pa.

MOLLIES:—44,584. For cigars. March 18, 1926. Chas. F. Hamm, Rock Springs, Wyo.

PROVENWORTH:—44,573. For all tobacco products. April 21, 1926. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

WARDWAY:—44,585. For cigars. April 22, 1926. Reymer & Bros., Inc., Pittsburgh, Pa.

TUSCAWILLA:—44,586. For cigars. April 12, 1926. Lewis-Chitty-Consolidated, Jacksonville, Fla.

JOSEPH PENNELL:—44,593. For all tobacco products. April 24, 1926. American Litho. Co., New York, N. Y.

RENEWAL REGISTRATION

FATHER and SON:—44,582. For cigars. Registered April 16, 1926, by the American Litho. Co., New York, N. Y. (Originally registered by Geo. S. Harris & Sons, Philadelphia, Pa., predecessors to the registrant, November 15, 1886.)

TRANSFERS

THE SILVER KING:—1479 (Association). For cigars. Registered June 8, 1883, by Lichtenstein Bros. & Co., New York, N. Y. Transferred by General Cigar Co., Inc., New York, N. Y., successor to the registrant, to Geo. Schlegel, Inc., New York, N. Y., April 5, 1926.

SILVER KING:—(U. S. Tobacco Journal). For cigars. Registered September 27, 1883, by S. Sulzberger & Co., New York, N. Y. Transferred by General Cigar Co., Inc., New York, N. Y., successor to the registrant, to Geo. Schlegel, Inc., New York, N. Y., April 5, 1926.

NEBRASKA BLOSSOM:—29,215 (Tobacco Leaf). For cigars. Registered February 23, 1905, by Cannon & Saup, Kearney, Nebraska. Transferred to R. E. Heacock, Kearney, Neb., March 22, 1926.

TABS:—17,937 (Tobacco Leaf). For stogies. Registered November 1, 1899, by the R. & W. Jenkinson Co., Pittsburgh, Pa. Through mesne transfers acquired by M. A. Levine, New York, N. Y., and re-transferred to Theodore Peterson, Detroit, Mich., April 13, 1926.

HENLEY:—21,542 (Trade-Mark Record). For cigars. Registered October 3, 1899, by Petre, Schmidt & Bergmann, New York, N. Y. Transferred to Charles Bollstatter, Philadelphia, Pa., and re-transferred to E. Kleiner & Co., Inc., New York, N. Y., April 12, 1926.

LAS VEGAS:—18,188 (Tobacco Leaf). For cigars. Registered December 26, 1899, for F. Vega, Chicago, Ill. Transferred to F. Vega & Co., Inc., Detoit, Mich., and re-transferred to East Prospect Cigar Co., East Prospect, Pa., April 13, 1926.

ROSA DE VALENCIA:—21,727 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered October 9, 1899, by Kreuger & Braun, New York, N. Y. Transferred June 27, 1900, to Kraus & Co., Baltimore, Md. Also **23,235** (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered by Kraus & Co., Baltimore, Md., September 15, 1900. Transferred to A. S. Valentine & Son, Inc., Womelsdorf, Pa., April 10, 1926.

LA FLOR DE WARDLOW:—43,402 (Tobacco Merchants Association). For all tobacco products. Registered July 30, 1923, by John Wardlow, Key West, Fla. Transferred to Rodriguez Hermanos, Key West, Fla., January 22, 1926.

MARTHA JEFFERSON:—23,423 (Trade-Mark Record). For cigars and cigarettes. Registered October 23, 1900, by Pohatan G. Gordon, New York, N. Y. Through mesne transfers acquired by John Wardlow, Key West, Fla., and re-transferred to Rodriguez Hermanos, Key West, Fla., January 22, 1926.

THACKERAY:—42,779 (Tobacco Merchants Association). For cigars. Registered August 22, 1922, by John Wardlow, Key West, Fla. Transferred to Rodriguez Hermanos, Key West, Fla., January 22, 1926.

MAS ALTO:—27,384 (U. S. Tobacco Journal), and **25,721** (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered June 30, 1903, by American Litho. Co., New York, N. Y. Transferred to John Wardlow, Key West, Fla., and re-transferred to Rodriguez Hermanos, Key West, Fla., January 22, 1926.

TAMPIOLA:—155,059 (U. S. Patent Office). For tobacco products, namely, cigars, stogies, cigarettes, smoking tobacco and chewing tobacco products. Registered May 16, 1922, by Rauch Cigar Co., Inc., Indianapolis, Ind. Transferred to N. N. Smith Co., Frankfort, Ind., June 15, 1925.

LINCOLN HIGHWAY:—116,088 (U. S. Patent Office). For cigars, cigarettes and smoking tobacco. Registered April 3, 1917, by Rauch Cigar Co., Inc., Indianapolis, Ind. Transferred to N. N. Smith Co., Frankfort, Ind., June 15, 1925.

FLOR DE BOOK BUILDING:—40,165 (Tobacco Merchants Association). For all tobacco products. Registered March 24, 1917, by Ruy Suarez & Co., New York, N. Y. Transferred to S. H. Furgatch y Ca., New York, N. Y., April 17, 1926.

SAY-SO:—22,105 (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered by S. R. Moss Cigar Co., Lancaster, Pa., and **142,662** (U. S. Patent Office). For cigars. Registered by Kraus & Co., Inc., Baltimore, Md. Transferred to F. X. Smith's Sons Co., McSherrystown, Pa., April 6, 1926.

ROYAL CROWN:—7435 (U. S. Tobacco Journal). For cigars. Registered January 7, 1886, by Ghio & Rovira, New York, N. Y. Transferred by Benito Rovira & Co., Norristown, Pa., successors to the registrants, to Schwab Bros. & Baer, Inc., New York, N. Y., April 20, 1926.

BEN HUR:—(U. S. Tobacco Journal). For cigars. Registered August 20, 1886, by Geo. Moebs & Co., Detroit, Mich. Transferred to Hemmeter Cigar Co., Detroit, Mich., and re-transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

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Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

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After all nothing satisfies like a good cigar

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Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
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DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
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Out of the Orient

For Two Centuries, The Galleon, The Clipper-ship, The Steamship, And Now The Ocean Liner Have Carried Manila Cigars To The Markets Of The World.

Times and ships have changed! But Manila Cigars made in the old way, long-filler, Spanish method, hand-work, are just the same as they were in the days when the Trade Winds were depended on to drive the cargoes to port.

And in the Island the tobacco still grows luscious and green above the soil enriched each year by flood. The same warm sun, the same rich mould washed down from wooded mountain tops, the same balmy air puts into the tobacco the substances that make it burn full and free and sweet.

Manila cigars are admitted into the United States duty free. They are a wonderful value for the money.

Staple brands of Manilas are making splendid profits for distributors in every section of the country. The army of smokers who demand their favorite brand of Manilas every day has grown rapidly the past year.

A DEPENDABLE MANILA LINE IS A PRIME NECESSITY!

HAVE YOU GOT ONE!

(For list of factory agents and distributors write or call)

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MAY 15, 1926

VOLUME 46 No. 10

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First Offerings Out of Hand

---in Porto Rico now

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The smooth, free-burning, fragrant qualities of this leaf, and the facilities of manufacture to sell at a price within the means of every one, have caught the fancy of American smokers.

Thus, little surprise is caused by reports emanating from Porto Rico that all first offerings of the present crop are being taken out of hand. The demand for guaranteed Porto Rican leaf is most unusual.

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WE SPECIALIZE ON
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The Tobacco World
Established 1881

VOLUME 46 MAY 15, 1926 No. 10

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

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Make tobacco mellow and smooth in character and impart a most palatable flavor
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NEW YORK CITY

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

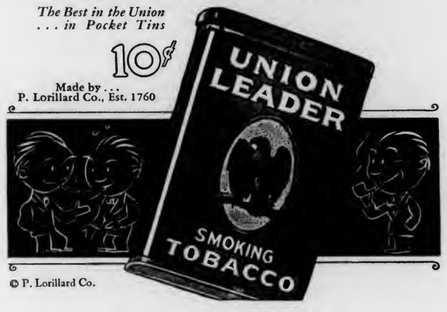
UNION LEADER

SMOKING TOBACCO

The Best in the Union ... in Pocket Tins

10¢

Made by ... P. Lorillard Co., Est. 1760



© P. Lorillard Co.

made good

LA PALINA CIGAR

"HOOK UP" YOUR BRANDS WITH NEW TRADE BY PACKING YOUR CIGARS IN WOODEN BOXES

WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.

WINDSOR PENNA.

After all nothing satisfies like a good cigar

WAITT & BOND

Blackstone CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.

231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

The Far-Visioned Cigar Manufacturer Protects Present and Future Sales By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER PENNA.

After all nothing satisfies like a good cigar

"Quality Cigar Box Manufacturers For More than Fifty Years"

Volume 46

THE TOBACCO WORLD

Established 1881

Number 10

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, MAY 15. 1926 Foreign $3.50

R. B. DULA DIES

Robert B. Dula, who was for several years a vice-president of the American Tobacco Company, died at his home in New York City on April 27th, following an illness of several weeks. He was seventy-seven years old.

Mr. Dula was born in Lenoir, North Carolina and was in charge of the business of the Drummond Tobacco Company at the time it was sold to the American Tobacco Company, and he came to New York City in 1903 as vice-president of the American Tobacco Company and was put in charge of the operating department. When the American Tobacco Company was dissolved in 1911 Mr. Dula retired from active business associations, although retaining his directorship in the Liggett & Myers Tobacco Company.

He is survived by his wife, five children and two brothers.

Mr. Dula's will when filed for probate left $25,000 to his grandchildren and the residue to be divided equally in five shares between his children. A codicil attached to the will states that adequate provision has been made for his wife.

TIME LIMIT ON AMERICAN SUMATRA PLAN EXTENDED

Time limit in which holders of preferred and common stock of the American Sumatra Tobacco Company may deposit their shares under the plan of reorganization has been extended to May 14. The Preferred Stockholders' Committee has notified the directors further extension beyond that date was undesirable, as prompt consummation of the plan was essential to the company's business.

DR. MAYO DEFENDS WOMEN SMOKERS

Dr. William J. Mayo, famous surgeon of Rochester, Minn., believes women have as much right to smoke as men, according to a recent statement before a regional conference of social workers in Rochester.

Many things have come into life in recent years to add to the happiness of individuals, and in so doing have brought longer life, he stated.

TUCKETT TOBACCO COMPANY DIVIDEND

Tuckett Tobacco Company, Ltd., on May 12th declared a regular quarterly dividend of 1 per cent. on the common stock of the company, payable June 15th to stockholders of record May 29th, and 1¾ per cent. on the preferred stock, payable July 15th to stockholders of record June 30th.

CORAZA DEFENDS USE OF "MARSHALL FIELD"

Washington, D. C.

Use of the name "Marshall Field" and a portrait of Marshall Field, Sr., and a coat of arms similar to that used by the Chicago firm of Marshall Field & Company, as a brand name and trade mark for cigars, was defended by counsel for the Coraza Cigar Company, Philadelphia, before the Federal Trade Commission May 12th, at a hearing on the complaint recently issued by the commission charging the company with unfair methods of competition.

The fact that the United States Patent Office granted registration of the trade mark in question over the protest and after a suit in opposition by Marshall Field & Company in 1924, and that, accordingly, the commission's complaint was without standing. It was pointed out that the Chicago company has never manufactured or sold cigars with the name or portrait of Marshall Field, and therefore can suffer no real loss by the use by the cigar company of the trade mark.

The issue in the case lies between the two companies, counsel for the cigar manufacturers declared, and the Federal Trade Commission is without jurisdiction.

Linz.

LEAF TOBACCO ON HAND SHOWS SLIGHT INCREASE

Statistics published by the Department of Commerce show 2,040,067,402 pounds of leaf tobacco on hand in the United States on April 1st, 1926, as against 2,035,677,863 on April 1st, 1925. Of these amounts 433,479,203 pounds represents cigar types on hand April 1st, 1926, as against 422,966,173 pounds of cigar leaf on hand April 1st, 1925.

Leaf tobacco on hand April 1, 1926, includes 1,673,903,981 pounds, for which the "Marked weight" was reported (*i. e.*, weight at time it was packed or baled), and 366,163,421 pounds for which the "Actual weight" was reported. The corresponding amounts included for 1925 were 1,677,592,871 and 358,084,992 pounds, respectively; for January 1, 1926, 1,487,172,069 and 331,392,329 pounds, respectively, and for October 1, 1925, 1,442,699,417 and 311,896,303 pounds, respectively. Allowance should be made for shrinkage on the amounts for which "Marked weight" was reported, in order to ascertain the actual weight. The total for April 1, 1926, includes 1,897,289,035 pounds of unstemmed and 142,778,367 pounds of stemmed leaf tobacco.

CHAMBER OF COMMERCE RECOMMENDS REMOVAL OF RESTRICTIONS ON CUBAN PARCEL POST

Washington, D. C.

Removal of the present restrictions upon parcel post imports from Cuba, which now prevent Cuban manufacturers from doing a mail-order business in the United States, was recommended in resolutions adopted at the fourteenth annual meeting of the United States Chamber of Commerce on May 13th.

The chamber's attitude upon this question, as expounded in the resolutions, is that "from the present temporary parcel post convention with Cuba the trade of our country is receiving substantial benefits. In order that there may be a continuation and a development of these benefits we ask that Congress remove the restrictions upon quantities of Cuban products which may be imported into the United States. These restrictions originally enacted many years ago under conditions which have now substantially changed, prevent the mutuality of advantage in the use of the parcel post essential if a successful convention is to be maintained."

Linz.

BEAUTIFUL SOUVENIR COMMEMORATES ANNIVERSARY OF ICHABOD T. WILLIAMS & SONS

One of the finest examples of the engravers' art is the recently distributed souvenir of Ichabod T. Williams & Sons, on the occasion of their eighty-eighth anniversary. It contains fifty pages, most of which are profusely illustrated with photographs of members of the firm department executives and sales representatives, the new plant at Carteret, N. J., the handling of logs from the ship to the finished product, and scenes of operation in Central and South America, as well as Africa. In addition there is a great amount of historical and educational matter.

This firm is one of the largest and oldest in the world handling mahogany and other imported woods.

Of particular interest are the pages devoted to Spanish Cedar cigar box lumber, showing operations in this department in the new Carteret plant. This department is under the able direction of Charles E. Rogers, Jr., and is known in the trade as the George D. Emery Company, although a part of Ichabod T. Williams & Sons.

TOBACCO ASSOCIATION OF THE U. S. TO CONVENE AT ATLANTIC CITY

The annual convention of the Tobacco Association of the United States will be held at the Hotel Traymore in Atlantic City, N. J., on June 24th, 25th and 26th.

An interesting convention has been promised by President A. B. Carrington, and also an important one, as many vital questions will come before the meeting.

BERNARD SCHWARTZ PROFITS

The Bernard Schwartz Cigar Corporation, of Detroit, has issued a statement to its stockholders showing profits for the past nine months, ending March 31st, of $243,501.76 as compared with $157,845.84 for the same period of the previous year. Net earnings for the first three months of 1926 were $62,873.11 after depreciation charges.

CONSUMERS, DISTRIBUTORS AND PRODUCERS UNITE IN URGING PASSAGE OF CAPPER-KELLY BILL TO STOP FAKE BARGAIN SALES

Militant supporters of the Capper-Kelly Resale Price Bill crowded the big hearing room of the House Committee on Interstate and Foreign Commerce on April 22d and 23d, stood two rows deep around the walls and overflowed into the corridor outside. They came from every part of the country, some from as far away as California, and represented almost every important branch of manufacturing, wholesaling and independent retailing, as well as consumer organizations. Frequent applause that greeted points scored by the witnesses for the proponents showed that the friends of the measure in the hearing room outnumbered its opponents five to one. The supporters went home well satisfied with their showing and confident of a favorable committee report.

The speakers, under the leadership of Representative Clyde Kelly, of Pennsylvania, sponsor for the bill in the lower House, carefully chosen to represent the various interests favoring the measure, were: W. H. Crighton Clarke, New York attorney for the American Fair Trade League; William H. Ingersoll, formerly marketing manager of the Ingersoll Watch Company; Sidney Colgate, president of Colgate & Company; William J. Schieffelin, Jr., of Schieffelin & Company, New York; J. F. Finneran, of Boston, chairman of the board of directors of the National Association of Retail Druggists; Henry Spengler Williams, representing the Prison Reform Association; Frank Collins, president of the Toledo Pipe Threading Machinery Company, representing the Central Supply Association; A. L. Gifford, president of the board of the Worumbo Company, New York; J. Newcomb Blackman, of New York, president of the Blackman Talking Machine Company; Mrs. Julian Heath, of New York, founder-president of the National Housewives' League; Miss Laura A. Cauble, of New York, the well-known household economist and social service expert; A. D. Ketterlin, of Santa Rosa, California, president, Retail Hardware Association of California; Edmond A. Whittier, secretary-treasurer, American Fair Trade League.

Most of the time allotted to the opponents of the bill was occupied by representatives of a New York department store which has led the fight against this legislation since the agitation for its enactment began some years ago.

Nearly all the proponents of the Capper-Kelly bill came to Washington the day before the hearing and organized their case at all-day and evening meetings held at the Hotel Washington. The presiding officer at this meeting was C. Mahlon Kline, chairman of the Legislative Committee, National Wholesale Druggists' Association. Their conference started in a small parlor, overflowed into a larger room and finally, as the representatives of trade and consumer associations, manufacturers, wholesalers and retailers continued to gather, was forced to adjourn to the big hall at the top of the hotel. There committees were chosen and individuals were named to speak for the various divisions of business and other elements represented at the gathering. More than sixty men and women attended this preliminary meeting and the hearing, the women representing several consumer organizations.

(*Continued on Page 16*)

EDITORIAL COMMENT

THERE isn't any question about the fact that a lot of cigar jobbers and retailers bought more cigars in February and March than their trade warranted.

In any event what efforts are they making to increase their sales, and get these cigars in the hands of the smokers? It seems to us that is mighty important.

There will be bills to be paid on time, and whether it is done or not depends on the amount of available capital and the ability to get sufficient funds to make prompt payment.

We wonder whether the rank and file of the wholesale and retail cigar industry, and for that matter the rank and file of the cigar manufacturers, appreciate a lesson when they get it. Those manufacturers, and wholesalers and retailers, who have stockholders do not have much choice, but there are thousands of individuals who are not checked up and who fail to take bad moves seriously.

As a case in point we happen to know of a jobber whose stock averages about 300,000 cigars. On March 29th he had between two and two and one-half millions. If he is doing business with small manufacturers his inability to meet his bills promptly will hit the leaf man, the lithographer and the boxmaker, indirectly.

But there is a more serious situation as we see it. It is the fact that the jobber has many times his normal capacity of cigars for which he has a market. If he gets them in the hands of the retailer, he has overstocked him. In any case it has put a handicap on the brand. If the merchandise isn't reaching the smoker promptly, and in good condition, the prospects of lost business and brand prestige are evident.

The cigar manufacturer who permits his jobbers and retailers to overstock for the sake of a temporary advantage which must result in a permanent loss, hasn't much faith in the future. Most of our most substantial manufacturers won't permit it. No manufacturer who is smart will permit it. Brand prestige is worth more than a temporary increase in business. The worth while things are those built slowly and to endure. We expect to live long enough to send flowers to several brands that arrived overnight, and which we anticipate will depart with the same expediency.

If in large cities, the junk shops which handle everything from fish hooks to automobile parts suddenly burst forth this fall with well-known brands at ridiculously low prices (as they did in 1921) it is possible that such a situation may be traced back to those manufacturers who believe that tomorrow should take care of itself.

A manufacturer of any product ought to realize that a brand name which is established is more valuable to himself than anyone else, and if he permits it to be abused he will reap what he has sowed.

SUNDAY, June 20th, is the day set to honor the fathers in this country, and is designated Father's Day. The cigar industry will put forth an effort to capitalize this occasion and there will be advertising to back it up. After all, publicity is the determining factor in the success or failure of the plan.

Here is the opportunity to get daughter and son and wife and mother to take Dad his favorite brand of cigars. There are mighty few fathers who do not smoke. Those who do smoke cigars do so because they enjoy them. There could be no more fitting recognition on Father's Day than to hand Dad some enjoyment in the form of his pet cigar.

THE Sesqui-Centennial City is making great preparations for the opening of its great Exposition on Monday, May 31st. There will be elaborate ceremonies in the Exposition Auditorium, the Stadium, and finally the Inaugural Ball.

It is less than two weeks before the opening of this great undertaking and the prospects of an exceptional Exposition are increasing each day. Buildings at the grounds are going up almost overnight and new exhibitions and new features are being added constantly.

During these last weeks publicity is steadily increasing through both the daily newspapers and the radio, so that the public is fully aware at all times of the amazing progress that is being made in the development of this celebration of the 150th anniversary of American independence.

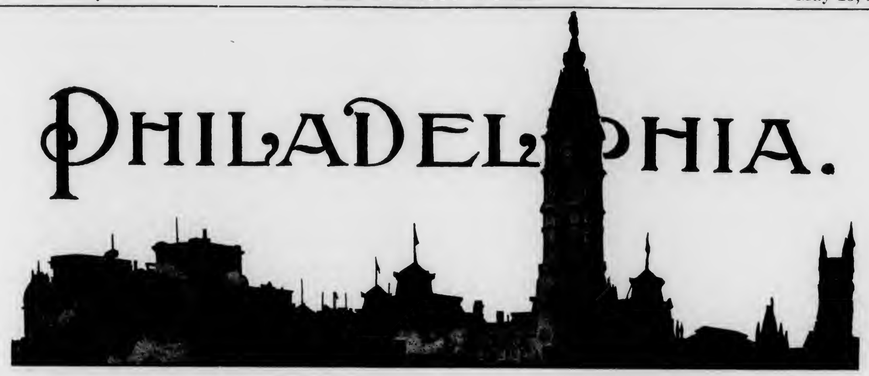
We are assured that the tobacco industry which has played such an important part in the development of Philadelphia, will be well represented in this great celebration.

We understand that there will be special railroad tickets issued by the railroads for this Exposition, and that in addition the Atlantic City Summer Tourist tickets issued by all railroads at about 25 per cent. less than the regular fare, will include stopover privileges at Philadelphia. The cigar and tobacco industry should not miss this opportunity to see this great Exposition, and visit Atlantic City.

THE TOBACCO WORLD extends a cordial invitation to all to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

HOLT STORE ROBBED

Early this morning thieves broke the window in the cigar store of the Holt Cigar Company, at Fourth and Chestnut Streets, and stole several boxes of cigars. The broken window was discovered by the watchman when on his round at 4 A. M. This store was formerly occupied by Godfrey S. Mahn and the Holt Company has been in possession only about a month.



"BLACKSTONE" ADVERTISING STRESSES QUICK TURNOVER

Newspaper advertising of the "Blackstone" cigar is causing much favorable comment, because it is realized that it "hits the nail on the head," by critical cigar smokers.

One advertisement is headed "O. K. for pansies (no good for cigars)." And in the ad a sketch of a man appears industriously sprinkling a row of dried-out cigars and a youngster running to his aid with a garden hose in his hand. The main point brought out in the copy is—" . . . and then he changed to 'Blackstone.' "

The first paragraph reads:

"Gentlemen, let's face the facts. You can't revive a dried-out cigar. And even a first-class cigar is a mighty poor smoke if it lingers too long in the dealer's stock." The text continues. "Well, then, we lay these two important thoughts before you: (1) In every city where it is sold, 'Blackstone' is one of the fastest selling cigars. (2) The dealer is never urged to overstock. Together, these facts explain why a stale 'Blackstone' is something of a rarity."

Yahn & McDonnell, 112 North Seventh Street, are the local distribntors of "Blackstone" cigars and they report that this cigar is steadily increasing in popularity in this territory.

CIGAR STORE EMPLOYEE NARROWLY ESCAPES INJURY

James Jones, a negro, employed in the cigar store of Harry Ochsman, at the Northeast corner of Fourth and Chestnut Streets, narrowly escaped serious injury on Friday morning last week.

Jones was sweeping the pavement when gas in an electric conduit in the street exploded and shattered most of the glass in the windows directly over Jones' head. Several small glass fragments hit him and he was just missed by several large pieces.

A crowd quickly gathered, as the corner is in the midst of the banking district, and it was thought a bank vault had been blown up.

P. M. Forristall, sales manager for Waitt & Bond, Incorporated, was a visitor at local distribution headquarters last week in the interest of "Blackstone."

VETERAN PASSES ON

Joseph O'Orozco, formerly inspector of cigars for the Bureau of Internal Revenue at Manila, died recently and was buried in the La Loma Cemetery. "Joe" O'Orozco was born in Philadelphia in 1877. At the age of nine he was left an orphan and earned his own way by making cigars in a Philadelphia factory. In 1898 he enlisted in the Third Pennsylvania Volunteers at Philadelphia and was transferred to the Twelfth United States Infantry to come to the Philippines, where he arrived in 1898, being stationed about two days' journal from Manila.

He was ordered to Manila without escort to be interpreter for the Provost Marshal General at Manila. He asked for a guard, but was told to obey orders. So, saluting his captain, he said, "A soldier obeys his orders."

For two days he tramped through the insurgent lines alone, reaching the Ayuntamiento two days later, worn out and hungry, but ready for duty. He served as one of the first interpreters in Manila. He was chief license inspector in the city of Manila for two years, and joined the Internal Revenue, where he served until he retired January 1, 1926.

KING CIGAR CO. INCORPORATES

Incorporation papers have been granted the Louis King Cigar Company, in Hartford, Conn., according to reports.

The incorporators are Gus. M. Kahn, Josiah J. Margulies, A. N. Davis and Philip Davis.

"King Perfecto" is the brand manufactured by the Louis King Company, which has a very ready market in and around Hartford, Conn.

The factory is located at 9 Bank Street, this city, and is under the able management of A. N. Davis.

Joe Galeger has recently opened a cigar factory at 208 Arch Street, this city, manufacturing the "Philly-Tampa," a Havana cigar.

EISENLOHR PROFITS

Report of Otto Eisenlohr and Bros., Inc., for the first quarter of 1926, ending March 31st, shows gross profits of $307,362. Net income transferred to surplus was $119,494. The figures included the profits of the Webster Cigar Company, of Detroit, also.

SHORT PHILIPPINE CROP

One of the biggest slumps in the tobacco production of the Philippines is expected to take place this year, the planters in northern Luzon expecting to harvest only 40 or 50 per cent. as much tobacco as they did last year, according to Governor General Wood, who arrived in the city recently from an inspection trip through the northern provinces.

The chief executive says that the northern planters are blaming the early advent of the dry season, which is expected to continue until after harvest time, as the main cause for the failure of this year's crop. It is not believed that the situation can be remedied even if the government should take a hand, inasmuch as the water so badly needed cannot be provided the planters by any means. In this connection of whether or not it would be beneficial to the tobacco industry of the north to build additional irrigation systems has again been raised. The adoption of irrigation systems purposely built for tobacco plantations, such as those found in Sumatra and other tobacco-producing countries, may be given serious consideration.

The cigar exports of the country this year will be severely affected by the expected failure of the tobacco crop, but whether the price of Philippine tobacco will go up this year or not still remains to be seen. Reports from authoritative circles, however, show that the quotations throughout the year remained unchanged.

Another indication that the price of tobacco will not advance is the fact that local dealers and cigar and cigarette manufacturers provided themselves with enough stock to last for a year or two, for emergency cases and unforeseen crises.

MUCH ANTI-CIGARETTE PROPAGANDA IN NEWSPAPERS

On the front page of a Philadelphia newspaper this week appeared an article claiming a $20,000 fire in a Philadelphia suburb was caused by boys leaving a lighted cigarette. A warehouse and garage were destroyed; one fireman was injured and two elderly ladies were overcome by smoke.

Another paper carries an article claiming a lighted cigarette carelessly tossed aside by a passing tourist caused a $2000 fire in woodland near Beverly, N. J. Three fire companies fought the fire for two hours and succeeded in saving a house nearby.

At the Salem County, N. J., Firemen's Association meeting held this week in south New Jersey, Fire Chief Oscar Smith stated that cigarette smokers are responsible for too many blazes, and the careless tossing away of a lighted cigarette butt is undoubtedly the origin of many fires.

Another Philadelphia newspaper published an editorial this week on the perils of cigarette and cigar smoking and cited instances of a woman standing on Chestnut Street and having a lighted cigar butt thrown in her face from a passing automobile, and another instance of a girl in Fairmount Park having a lighted cigarette butt lodge in the pleat of her skirt, probably having been thrown there from some passing automobile.

Whether this widespread antagonistic publicity is simply a coincidence or not, it would seem that it were high time the tobacco industry started a little favorable co-operative advertising before damage is done to the industry which it will take a long time and much money to repair.

WHY DO WE SMOKE?

A determined effort is being made in England to increase the consumption of cigars, and T. L. Horabin, director of Woodward Weaver & Company, Ltd., in an article published in "The Cigar and Tobacco World," London, says, in planning an advertising campaign for such a purpose you must first study the problem of "why we smoke tobacco at all":

"Is the real cause to be found in sense-pleasure derived from aroma, flavour and taste; or in the slightly narcotic effect of tobacco upon the mental processes; or in the action of sucking, common to all forms of smoking; or are other factors brought into play by the form in which we consume tobacco?

Sense-Pleasure

"Pleasure derived from aroma, flavour and taste is not, I am sure, the most important influence at work. Unfortunately to adduce direct proof of this assertion is out of the question, for the difficulties of ascertaining definite data in the domain of sense-pleasure are insuperable. Indirect proofs, however, seem to be convincing. Men of taste unanimously agree that in any appeal purely to gustatory and olfactory senses a good cigar stands supreme. One would therefore expect confirmed cigar smokers to prefer the cigar they smoke when their palate is most capable of appreciating delicate impressions presented to it; yet all those with whom I have discussed the question unhesitatingly expressed a preference for their after-dinner cigar—the cigar they smoke when their palate through overwork is least fitted to respond to subtle promptings. Further proof that sense-pleasure is not the most important factor lies in the preference of women, who are far more sensitive than men to flavour and aroma, for the common Virginia cigarette, in which flavour and aroma are less significant than in any other form of tobacco.

"The narcotic effect of tobacco upon the mental processes is common in varying degrees to pipe, cigar, and cigarette smoking, for laboratory tests have proved that smoking slightly retards and interferes with the active or dynamic processes, slowing them down just enough to permit spontaniety in the flow of ideas and thus assisting meditation or reflection. But the extent to which this is effective seems to depend upon other factors brought into play by the methods of smoking. Smoking, whether of pipe, cigar or cigarette, consists essentially of sucking smoke into the mouth. Do we derive pleasure from the mere act of sucking? Undoubtedly we do; in our infantile stage to be sucking something is supremely important and this craving continues into our more mature years to be satisfied by the act of smoking. Sucking is simply an action that satisfies the nutritive impulse derived from the will to live—than the satisfaction of which there is no greater pleasure.

Special Influences

"The influences already discussed are to some extent common to all forms of smoking and we now have to consider the special influences which incline the individual to one form rather than another.

"The Virginian cigarette, undistinguished in aroma and flavour, seems to exercise little effect if any over the mental processes, and its popularity depends upon the fact that it requires neither attention nor patience for its consumption. Many, under the stress of modern conditions, cannot without some strongly impelling motive concentrate on one thing for more than a few moments. The common Virginia satisfies

(*Continued on Page 14*)

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

President Approves Retention of Present Rate of Duty on Imported Briar Pipes

THERE will be no changes in the present import duties on briar pipes, President Coolidge having approved the recommendations of the Tariff Commission for retention of the present rates.

The commission's report to the President followed an investigation resulting from complaints filed by the Reiss-Premier Pipe Company, William Demuth & Company, S. M. Frank & Company, and others, alleging that low-grade briar pipes were being sold to chain stores in this country at less than cost of production.

In its report, the commission stated that such pipes could not be marketed, either in this country or abroad, at prices yielding to the manufacturers a profit above the costs incurred both before and after grading, when the costs incurred before grading were distributed equally among the different grades of pipes.

Seek to Transfer Gathering of Tobacco Statistics to Department of Agriculture

Transfer to the Department of Agriculture of the work now performed by the Census Bureau in collecting and publishing statistics of tobacco is sought by Representative Gilbert of Kentucky. Under the terms of a bill introduced in the House of Representatives, he would have the Secretary of Agriculture take over the quarterly reports now prepared by the Census Bureau. No change, however, would be made in the form or scope of the reports.

Traveling Expenses of Salesmen Are Deductible Income

Traveling expenses of salesmen on the road are deductible from income, it has been held by the United States Board of Tax Appeals in a decision invalidating the long-standing policy of the Bureau of Internal Revenue that funds advanced by employers for such expenses are properly a part of the recipients' income.

It is held by the board that such payments do not constitute income and that the bureau has erred in assessing taxes upon such sums.

Test Case to be Made on Flexibility Provisions of Tariff Act

The constitutionality of the flexible provisions of the 1922 tariff law will be carried to the United States Supreme Court for determination, as a result of an appeal to the United States Court of Customs Appeals from a decision of the Board of General Appraisers upholding the law.

This will be a test case, the bringing of which has long been anticipated by the Government. Regardless of whether the customs court's decision favors the Government or the importer, the case will be appealed in order to settle finally whether Congress violated the Constitution in placing in the hands of the President the authority to order changes in tariff rates.

The importer in the case contends that the flexible provisions of the law violate Article 1 of the Constitution, confining to Congress the power to legislate and Article 8, which vests solely in that body the power to tax, and claims that the provisions of the tariff law illegally delegated such powers to the President.

The decision of the Board of General Appraisers held that the President did not exercise any powers illegally conferred, but this decision was not unanimous, a dissenting opinion being filed by one member of the board upholding the contentions of the importer.

It is probable that the appeal will not be reached by the customs court until next fall, when its decision will immediately be carried to the Supreme Court. Once before that tribunal where, in the regular course of business, some eighteen months would elapse before it was heard, a motion will be filed to advance the case for immediate hearing, because of its importance and its effect upon importing and commercial interests.

Premiums Paid by Firms on Life Insurance for Employees Not Deductible

Premiums paid by a business concern upon insurance on the lives of officials, when the wives or families of such officials are named as beneficiaries, cannot be deducted as business expenses in the income tax returns of the company unless it can be shown that some benefit to the business results, it is held in a ruling just issued by the solicitor for the Internal Revenue Bureau.

In the case before the solicitor, three officers controlling a company passed a resolution in their capacity as board of directors, under which the corporation assumed payment of premiums on insurance policies carried by the officials, in each of which the wives of the respective officers were named as beneficiaries.

It is pointed out by the solicitor that, under the circumstances, it does not appear that the payment of premiums on the policies in this case would increase the efficiency of the officers insured any more than that reasonably expected of them in the conduct of the business of the corporation. The plea for permission to make the deduction was denied.

(*Continued on Page 13*)

This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1¼".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850 Complete F.O.B. Newark, N.J.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Letters from the Store Kid

by Frank Farrington

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Its the Way You Treet Em

Deer Pinky. Sum exsitement Pinky. Satterdy the store dum waiter was waiting on a farmer. The store dum waiters Rejjy. The farmer was purty slo buying enmything and in cum one of theez little flappers that aint got much of ennything to flap and everybody was bizzy rite then and Rejjy was afraid sumbody wood get unbizzy before him and get a chanse to wait on the flip flapper, so he just left the farmer with what heed bawt lying on the counter waiting for him to say heed take it and he went and askt the flapper if he cood hav the plezzure of waiting on her.

He didnt kno the boss was around but the boss new it and he cum rite out there where Rejjy was and sed "Rejjineld Ile wait on this yung lady. You trot back and finish up with Mister Wheetfeeld."

Did Rejjy trot rite off as per what the boss told him? He did—not. He sed to the boss, "You can finish up with old Wheetfeeld. Ime bizzy heer."

I had one eye on em and I saw the boss take Rejjy by the coller, and the boss is a big man and Rejjy is one of theez seven size shooz and hats fellers. It lookt like the boss just about lifted him off the floor so he lookt as if he was hanging on a hook, and he put him down over by the farmer, and Rejjy cusst once to beet the band and skooted out the back door and we aint seen him sinse and everybody thinks it a good riddents to bad rubbij as the poit says, but Henry (heez our hed sailsmun) he says heel be back as soon as he gets good and hungry.

Then the boss sed for me to wait on the flapper and her name was Anjy de Gorman and was she eezy to look at? You sqweek it Pinky. Who ever put on her outside face must of bin handy with the brush and stuf all rite. I found out her name becaws she wanted sum things deliverd.

The boss sed one day to remember that ennybody was a customer just as long as they staid in the store and mite buy sumthing more. So I didnt dast to leev Anjy for feer the boss wood hop me. At leest that was partly the reezon.

She sed she liked our store ever so much and thawt we had such ackomodating clerks. I didnt kno if she ment Rejjy or me.

Well it wasnt enny bother to be ackomodating to Anjy and sheez cumming back but I aint joking Pinky when I tell you Ive got so Ime so ackomodating that the boss lets me wait on a good menny customers. You see I dont haf to hurry becaws nobodys waiting around for me. You cant be so ackomodating if you hurry.

A woman came in the other day and she had a bundle under her arm and it was cumming untide. She laid it down wile I was showing her sum stuf and then when she pickt out what she wanted I askt her if I coodnt rap up it with her other bundle she brawt with her so it wood all be I packij.

Now that wasnt much of a thing. Its spozed to be dun in enny store, but the woman ackted as if she thawt it was a grate faver and she thankt me 3 times. So now I try that on so menny customers that Henry says Ime taking off all the proffits by using so much free rapping paper, but heez just kidding. He says to go to it becaws its good bizness.

Then anuther thing I think about is when a woman or a man eether is going out and has a lot of bundles, I go along and open the door soze there wont be enny trubble getting out and if they hav an awto I help em carry the stuf out and put it in. Henry says Ime getting back to the way his granfather used to run his store and that Ime old fashond but it pays.

The boss says its the little things you do when youre waiting on customers that makes em think theyre treeted rite more than its the big things. He says in our store we dont sell stuf as cheep mebby as sum other stores in Pewter City but we get more trade becaws peepel rather buy where they get treeted rite. They dont go shopping round to every place when they kno one.

Speeking about prices being rite, the boss knoze how to handle em when they think we ask too much for sumthing.

A farmer came in thats one of theez kickers about prices. He dont hav a lot of munny and mebby heez a titewad becaws he has to be. Ennyway he is one and the boss knoze it but he dont spil enny beans about that. When the boss told him how much sumthing was the farmer sed, "You got too big a price on that. I can buy it off of Mount Gummery Ward cheeper."

The boss didnt get sore. He just smiled a little and sed, "I gess youre rite Mister Dewnappy about being able to get the Mount Gummery Ward brand for less munny. And it may be theirs is just as good as this, but I hav an ideea you wood find a diffrents. There is this advantij with us. You can buy this and take it rite home and you kno its all rite and if it doesnt giv sattisfackshon you can cum rite back heer and see us about it enny day. If you send away for it it may be just as good and it may not, but even if it is you haf to wait for it and it mite be a long time cumming, and you haf to pay charjes on it. And then enny good hous mite make a mistake and send a rong thing and sum-

(Continued on Page 16)

News from Congress

(Continued From Page 10)

Revision of Postal Rates to be Recommended

Downward revision of postal rates is to be recommended to Congress by the joint commission on postal rates, and may be enacted into law before the end of the session.

The proposed changes include the restoration of the one-cent rate on private post cards, reductions in the transient second-class rates, and the establishment of a C. O. D. system for reply cards, under which the postage, plus a fee, not exceeding two cents per card, for the service, would be collected upon return of the card to the original sender.

In the minority bill submitted by Senator McKellar of Tennessee, a member of the joint commission, the above changes are provided for, as well as the return to the old rates for newspapers, periodicals and parcel post, and changes in some of the money order fees.

The McKellar bill also provides that all short-paid first-class mail matter upon which at least one full rate of postage has been prepaid shall be forwarded and the unpaid postage collected on delivery, but in instances where the shortage of postage amounts to more than two cents an additional charge of one cent for each ounce or fraction thereof of the excess deficiency is to be made.

Appropriations Must Be Carefully Watched to Avoid Deficit in 1927

Strict economy must be practiced by Congress and the Government departments if the Treasury is not to have a serious deficit at the end of the fiscal year 1927, the President has warned following receipt of a report from the Treasury Department that, on the basis of expenditures already authorized and obligated, the department will have a deficit of $21,000,000 at the close of the coming fiscal year.

There will be a "comfortable margin" in the Treasury at the end of the current fiscal year, June 30th, it is stated, but the outlook for 1927 is less encouraging. Any loosening of the reins on appropriations, it is feared, would result in a deficit which might make necessary drastic measures to balance the budget. The present session of Congress, on the whole, it is felt, has been economical but, nevertheless, has managed to appropriate several billion dollars for the coming fiscal year.

There is an undercurrent of feeling in administration circles that the recent tax reductions are so going to encourage prosperity that the country will be surprised at the increase in income taxes for 1926 over the estimates made for Congress when the revenue bill was under consideration. It has been the experience heretofore, it is pointed out, that a reduction in tax rates has not been reflected in a corresponding reduction in tax collections, and it is hoped that history will repeat itself and save the Treasury from the embarrassment of a deficit next year.

The cigar store formerly located at 718 Market Street has moved just around the corner to No. 8 North Ninth Street. The rent problem probably had something to do with the move.

Well-known is part sold

Bayuk Cigars are easier to sell because they are well and favorably known. Bayuk has been in the tobacco business since 1897 and during that time the name and fame of Bayuk Cigars have spread throughout the country.

There is hardly a town where one or more of the Bayuk brands are not popular sellers. The reason for this is the high quality of Bayuk Cigars which has been maintained for 30 years. It is the ripe tobacco that always goes into a Bayuk Cigar. It is the real smoking pleasure that fine tobacco and fine blending produce.

That is why the name, Bayuk, has a real cash value in your business. Why the three words, "It's ripe tobacco," are worth real money to you.

Use them. Tell your customers about Bayuk Cigars. Tell them why ripe tobacco makes for finer smoking. Give them buying reasons and they'll come back to you to buy again. For you'll be giving them more than the man on the next corner. More than just a cigar for the money.

You'll be establishing their confidence and their friendship—because you will be making their interest and their satisfaction your concern. You'll be really selling them.

BAYUK CIGARS Inc.
PHILADELPHIA

Five distinctive brands—with all the advantages of a single line. A type to meet any taste—a price to suit any purse. There is a distributor near you. Write us if you do not know his name.

Charles Thomson — Havana Ribbon
Bayuk Philadelphia — Hand Made
Perfecto
Mapacuba — Prince Hamlet

WHY DO WE SMOKE?

(*Continued from Page 9*)

this restless desire for movement and change by enabling its devotees to be doing something of no consequence. The accuracy of this estimate of Virginia cigarette smoking as a mechanical habit is, I think, proved by the expressed desire of many cigarette smokers to abandon what they themselves term a habit, a view of smoking which pipe and cigar smokers regard as rank heresy.

"Turkish and Egyptian cigarettes seem to stand in the same category as cigars, although they are too short and therefore too distracting a smoke to produce the full effect of a cigar.

"In pipe smoking the narcotic influence of tobacco is more effective, but is held in check by other factors. A confirmed pipe smoker when buying a pipe always demands a specially hard stem through which he will be unable to bite. He bites, in fact, far harder on a pipe than he need to keep it safely in his mouth; but he does not keep a steady grip of his teeth on the stem; instead he alternately strengthens and weakens his hold; he repeats the action of biting again and again. The intense pleasure and solace derived from biting lies in the satisfaction of the craving of the pugnacious instinct for expression. We all know how little boys very frequently without example or suggestion take to running with open mouth to bite some person who has angered them. Anger is the emotional expression of the pugnacious instinct when faced by obstruction of other instincts. Later, as self-control develops, the pugnacious instinct not only causes anger but becomes the great source of reserve energy, which is called into play by any difficulty in our path. Gritting the teeth to overcome obstacles is thus biting under self-control, and biting on the pipe stem seems to release reserves of intellectual energy to make more effective the mental processes in grappling with a train of thought. That is why pipe-smokers as a class may be said to be effective thinkers with their feet firmly grounded in reality.

"A good cigar alone enables tobacco to exercise its full narcotic effect upon the mind, for it alone calls no emotions into play, and it alone compels quietude for its full enjoyment. In this unique quality of the cigar is to be found the explanation of the preference of the cigar smoker for his after-dinner cigar—for the after-dinner hour is an hour of comfortable well-being, of repletion, when the whole system, mental and bodily, is attuned to a reflective mood. Sucking counts for little, as the nutritive impulse is quiescent, and no other impulse calls for satisfaction. Thus the narcotic effect of tobacco may take its course unchecked, while the gentle titillation of palate and of nasal organ by the exquisite perfection of aroma and flavour to be found only in a good cigar, combines with the soothing influence of the upcurling spiral of blue Cuban smoke to lull the mind into a half dream. In this state ideas arise to beat spontaneously their antic dance upon the stage of consciousness. The smoker falls into that highly imaginative state where he thinks of ideas presented to him without believing, disbelieving or doubting their existence.

The Imaginative State

"Is there any pleasure to be derived from inducing by smoking this imaginative state? I am sure there is a deep and abiding pleasure in it, because to-day, even more than in the past, however satisfied we are with life and however matter-of-fact our outlook, reality at times becomes inexpressibly painful to us and we desire to escape for some short while from the dark finite prison house of facts into the infinite realms of imagination and fantasy. In childhood release is easily attained by shutting out reality at will, but with increasing cares and responsibilities we lose the art. That is why cigars are so valuable to modern man, for they, like alcohol or opium, are an anodyne against the painful pressure of reality, with this difference that they are hurtful neither mentally nor bodily to a moderately healthy man and their after effects are not an equal and opposite swing into the depths of depression.

"Here, then, we have valuable clues upon which to base a propaganda campaign to popularise cigar smoking, only, before they can be satisfactorily utilised, it is very essential to consider the symbolism of the cigar, upon which much of its past popularity depended."

ANOTHER CIGARETTE FIRE

S. J. Groves, a contractor of Camden, N. J., very nearly lost a valuable tractor yesterday morning through the rank carelessness of one of his employees.

The employee was cleaning the tractor with gasoline and smoking a cigarette at the same time. The cigarette eventually came too near the tractor and the machine immediately burst into flame. The fire department made a quick run to the scene and extinguished the flames before much damage was done.

Morris Sabarsky, who was the owner of the cigar stand at 58 South Third Street, has sold his business and embarked in another field.

TOBACCO WORLD'S DIRECTORY

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CIGARETTES

"*There's* something about them you'll like"

TAREYTONS ARE A QUARTER AGAIN

CAPPER-KELLY BILL

(*Continued From Page 6*)

Congressman Kelly's Argument

In opening for the proponents, Representative Kelly made the following points as particularly worthy of the committee's attention from the standpoint of public interest: That the bill encourages the production of standard, guaranteed goods of uniform quality, which save the time of the buyer and make possible better labor and factory conditions; that it means a fair price fixed under competitive conditions with rival producers; that it assures to the consumer a lower distributing cost than the expensive agency and consignment systems which are now legally used and only available to concerns of large capital; that it means greater competition and not less competition; that it will hinder the process of monopolization of retail merchandizing; that it places business on a more honest plane; that it will stimulate the national growth of business and enterprise. "Every American," he said, "no matter where he lives, is entitled to the very best possible article at the very lowest possible price. Mass production under standardized methods make such an ideal a practical certainty. With proper protection of the good will of the maker of goods, the public will reap the benefits."

A Barnacle on the Ship of Trade

W. H. Crighton Clarke, who made the main legal argument, following Mr. Kelly's introduction, declared that the only professional opposition to the bill came "from those who apparently want to cut prices on standard trade-marked goods, even though they thereby steal the good-will of other men and deceive the public." Mr. Clarke made perhaps his most telling point in rebuttal after Percy Straus, vice-president of R. H. Macy & Company, had consumed nearly two hours offering in evidence a great variety of articles, mostly drugs, medicines and groceries privately manufactured by his concern to compete with trade-marked goods of the same description. In every case, Mr. Straus demonstrated that the retail price of the Macy article, although less than that of the corresponding nationally advertised product, paid him a much larger profit. Mr. Clarke's comment on this was "It costs the ocean liner a great many thousand dollars to cross the ocean, but the barnacle on the liner's hull crosses free." He declared that fake bargain stores followed the paths cut by the pioneers of business at great expense and by their own figures showed that they took enormously profitable advantage of the consumer acceptance developed by the producers of trade-marked, nationally distributed merchandise to sell their own goods under cover of a "barrage of barnacle bargains."

Effect of Price-Cutting on Sale of Ingersoll Watches

William H. Ingersoll, in a comprehensive discussion of the Capper-Kelly bill in its economic aspects, described how a single retailer in Philadelphia demoralized for a time the distribution of Ingersoll watches in the entire Philadelphia territory and, within sixty days, caused the company to lose two-thirds of its business there by advertising a sale of these watches below cost. Mr. Ingersoll showed charts to prove how the small independent retailer was being forced out of business by chain store distributors using cut-price methods in the sale of trade-marked goods for advertising purposes.

He gave the committee details of the growth of the chain store systems of the country. The big store or the chain store does not sell on the whole more cheaply than the independent merchant, Mr. Ingersoll asserted. "It is far from clear that the success of the big retailers rests upon their superiority or their efficiency," he said.

Sixty-five per cent. of the grocery business of New York City is through chain stores, he asserted, and a large percentage of its drug business is through chain stores.

Edmond A. Whittier, secretary-treasurer of the American Fair Trade League, with which all the witnesses for the bill are affiliated, estimated that those who attended the hearing represented nearly 600 national, state and local associations of manufacturers, wholesalers and retailers.

LETTERS FROM THE STORE KID

(*Continued From Page 12*)

times imperfect goods cum from the best places and it isn't so eezy to fix up such a deel when youre a 1000 miles away or so."

And all the time he was talking he was keeping the farmer looking at the goods and holding em in his hands. And then the boss went on and told a lot of good things about what a good quality it was that we sell and he told him who had bawt that kind and liked it and how much we appreshiated having Mister Dewnappys bizness and etc. And by and by the farmer sed he gesst he woodnt bother to send cleer to Chicago and so the boss sold him. I wisht I cood put it acrosst like that Pinky. Ever get up against enny of theez birds that tell you what fine things they can get from the male order hous or sum place and how cheep?

Rite me about your being a good sailsmun or not.

SPIKE.

TAX ON SUMATRA

The Manila Tobacco Association has decided to get behind a bill to increase the tariff on Sumatra wrapper from $1.85 per pound to $2.10 per pound. Officers of the association state that they are anxious to have the tariff on Sumatra conform to the tariff in the United States. Considerable criticism has been directed against the Manila business on account of the lower rate on Sumatra wrapper entering the Philippines. The Manila manufacturers recognize the injustice of the situation. However, the records show that practically all of the Manila cigars Sumatra wrapped are shipped to other countries outside the United States. There is, therefore, no material advantage to the manufacturers of cigars at Manila as far as the American market is concerned, but they are quite willing to pay the higher rate in order to meet the demands of American manufacturers that the tariff be equalized.

The Manila Tobacco Association is also behind a bill to be presented in the next session of the legislature asking the Philippine Government for an appropriation to cover advertising expense in the United States.

OSTRO A VISITOR

D. L. Ostro, sales manager for M. Andre, of New York City, was a visitor in Philadelphia last week.

CIGAR MANUFACTURERS IN CLOVER

Our English friends across the water seem to be casting envious eyes at our cigar manufacturers, for, according to an article in "Tobacco," London, "the American cigar manufacturers are in clover."

"They have, owing to the abounding prosperity of their country, become the recipients of a very nice reduction in taxation upon their product. The general sense of the trade there is that this reduced duty should not be used to lower prices, but to enhance the quality of the cigars. Whatever is done will be with the object of inducing a greater out-turn of cigars, the consumption of which has, as in this country, declined owing to the pressure of cigarette-smoking fashion. There is no vestige of hope here that the British cigar industry will receive any such fiscal help as that which has been feasible in America. Here the use of cigars has declined through a variety of causes, the principal being the overwhelming competition of the cigarette and the high prices at which cigars have to be sold."

Various causes for the decline of cigar sales in England are cited and not the least of them is "The price question." However, their price troubles seem to be just the reverse of ours. The hotels and restaurants are suspected of overcharging the public for their cigars.

The Price Question

"The way back to a greater cigar consumption is via a moderate retail profit, as well as good values given by the manufacturers. If every cigar that was sold was disposed of at scheduled prices fixed by the manufacturer and still giving the retailer a good profit the manufacturer would at least have an assurance that nothing was done by distributors to depopularise cigars by selling the goods at prices beyond those calculated on by the makers. The subject bristles with points of variance, as between maker and distributor. But an advertisement campaign in favour of cigar smoking, engineered by manufacturers, should be coupled with the retail prices of the cigars being quoted in the advertisements."

All the cigar manufacturers who think they "are in clover," please stand up and be counted.

MORRIS CONCLUDES TRIP

David F. Morris, tobacco agent for the Philippine Government, has returned to San Francisco after an extended tour through the Northwest. He covered all the points in Oregon and Washington, and as a result of his trip, orders for Manila cigars have increased during the past few weeks. The Manila business is thoroughly stabilized in that territory, several brands from the leading factories at Manila having a greater distribution than any other class of cigars retailing at five cents each. Mr. Morris reports that there is no demand for the very cheap Manilas, dealers finding it much more satisfactory and profitable to concentrate on the very highest grades in Classes A, B, and C.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
CEDAR SAW — HIGH GRADE CIGAR BOXES — HAND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 6741 — ESTABLISHED 1873.
657-641 EAST 17TH ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

LA ROSA CUBANA:—44,598. For cigars. April 27, 1926. The Peter Hauptmann Tobacco Co., St. Louis, Mo. (This certificate is issued upon presentation made to us that the trade-mark or trade name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been in use by Hirschl & Bendheim, St. Louis, Mo., since about 1876, and transferred to the registrant on April 10, 1926.)

GRAND CENTRAL SONICAS:—44,599. For cigars. May 3, 1926. Francisco Caballero, Tampa, Fla.

HENLEY:—44,600. For cigars, tobacco, cigarettes and smokers' articles. May 3, 1926. E. Kleiner & Co., Inc., New York, N. Y.

JOSE ADAMO:—44,601. For cigars. April 28, 1926. Joseph S. Adamo, New Rochelle, N. Y.

GRAMATAN:—44,602. For cigars. April 28, 1926. Joseph S. Adamo, New Rochelle, N. Y.

REGALETTE:—44,603. For pipes and cigar and cigarette holders. May 4, 1926. Delacour & Lewis Corp., New York, N. Y.

DELCO:—44,604. For pipes and cigar and cigarette holders. May 4, 1926. Delacour & Lewis Corp., New York, N. Y.

DELAC:—44,605. For pipes and cigar and cigarette holders. May 4, 1926. Delacour & Lewis Corp., New York, N. Y.

DIXIE CROWN:—44,606. For all tobacco products. May 4, 1926. Petre Litho. Co., Philadelphia, Pa.

BLACK MAHOGANY ONONDAGO B'S:—44,607. For leaf tobacco. April 26, 1926. Newmann & Friedman, Chicago, Ill.

UNITED ONE HUNDRED DOLLAR CIGAR:—44,608. For cigars, cigarettes and tobacco. May 6, 1926. United Cigar Stores Company of America, New York, N. Y.

UNITED FIFTY DOLLAR CIGAR:—44,611. For cigars, cigarettes and tobacco. May 6, 1926. United Cigar Stores Company of America, New York, N. Y.

VOGUE:—44,620. For pipes and smokers' articles. May 4, 1926. The Burtis Co., Inc., Newark, N. J.

PARKDALE:—44,621. For pipes and smokers' articles. May 4, 1926. The Burtis Co., Inc., Newark, N. J.

OVERTON P. MORRIS—POST 306:—44,622. For cigars and tobacco. May 8, 1926. Newt C. Toler, Metropolis, Ill.

RICHARD E. BYRD:—44,623. For all tobacco products. May 10, 1926. American Litho. Co., New York, N. Y.

TRANSFERS

ROYAL BANNER (U. S. Tobacco Journal). For cigars. Registered March 23, 1886, by Geo. S. Harris & Sons, Philadelphia, Pa. Transferred to The Banner Cigar Mfg. Co., Detroit, Mich., and 50,395 (U. S. Patent Office). For cigars. Registered by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

PARADISE:—18,118 (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered December 12, 1899, by Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

LA FLOR DE PARADISE:—18,119 (Tobacco Leaf). For cigars, cheroots, cigarettes and tobacco. Registered December 12, 1899, by Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

BANNER:—THE EARTH'S BEST:—3208 (Tobacco Leaf). For cigars. Registered July 26, 1888, by Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

GROVER CLEVELAND:—23,352 (Trade-Mark Record). For cigars. And **19,849** (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered December 12, 1900, by Best & Russell Co., Chicago, Ill. Through mesne transfers acquired by The Banner Cigar Mfg. Co., Detroit, Mich. Also **74,359** (U. S. Patent Office). For cigars. Registered July 6, 1909, by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

AMORITA:—450 (Tobacco Leaf and Association, respectively). For cigars and cigarettes. Registered December 19, 1885, by Baron & Co., Baltimore, Md. Transferred by Kraus & Co., Baltimore, Md., successor to Baron & Co., to Heineman Brothers, Baltimore, Md., May 6, 1926.

LA FLOR DE ALGER:—4056 (Tobacco Leaf). For cigars. Registered September 11, 1889, by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

GENERAL ALGER:—5400 (Tobacco Leaf). For cigars. Registered January 26, 1891, by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

MINNESOTA GIANTS:—16,998 (Tobacco Leaf). For cigars and tobacco. Registered May 29, 1899, by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

WOODWARD AVENUE PUFFS:—12,611 (Tobacco Leaf). For cigars. Registered November 13, 1896, by The Banner Cigar Mfg. Co., Detroit, Mich. Transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

BANNERETTE:—8432 (Tobacco Leaf). For cigars. Registered May 10, 1894, by Star Cigar Mfg. Co., Detroit, Mich. Transferred to Banner Cigar Mfg. Co., Detroit, Mich., and re-transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

COUNTRY TAVERN:—20,697 (U. S. Tobacco Journal). For cigars. Registered December 16, 1898, by The Calvert Litho. Co., Detroit, Mich. Transferred January 22, 1900, to Banner Cigar Mfg. Co., Detroit, Mich., and re-transferred to The Peterson Cigar Co., Detroit, Mich., February 23, 1926.

THE DEXTER:—41,274 (Tobacco Merchants Association). For cigars. Registered August 15, 1919, by R. G. Sullivan Estate, Manchester, N. H. Transferred to R. G. Sullivan, Inc., Manchester, N. H., May 4, 1926.

RIXUM:—25,928 (Tobacco Leaf). For cigars. Registered August 5, 1903, by R. G. Sullivan, Manchester, N. H. Transferred to R. G. Sullivan, Inc., Manchester, N. H., May 4, 1926.

WILLIAM BLOUNT:—25,419 (Trade-Mark Record). For cigars. Registered September 26, 1901, by O. L. Schwencke, New York, N. Y. Transferred to T. A. Wadsworth, February 16, 1904, and re-transferred to M. Kornfield, Philadelphia, Pa., April 12, 1926.

AS YOU WAN:—24,540 (Tobacco World). For cigars, cigarettes, chewing and smoking tobacco. Registered June 19, 1912, by The Louis Halpern Cigar Co., Philadelphia, Pa. Transferred by J. C. Halpern, successor to The Louis Halpern Cigar Co., to M. Kornfield, Philadelphia, Pa., April 26, 1926.

DUKE OF NAVARRE:—13,559 (U. S. Patent Office). For cigars. Registered May 28, 1907, by A. M. Zeilengold, New York, N. Y. Transferred to S. Summers, New York, N. Y., and re-transferred to Lopez Brothers, New York, N. Y., November 24, 1924.

TAMPA'S BRIGHTER:—43,581 (Tobacco Merchants Association). For cigars. Registered November 1, 1923, by Pastor, Diaz & Co., Tampa, Fla. Transferred to La Flor del Progreso Cigar Co., Tampa, Fla., March 4, 1924, and re-transferred to Jose Fernandez Cigar Co., Tampa, Fla., April 27, 1926.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Out of the Orient

For Two Centuries, The Galleon, The Clipper-ship, The Steamship, And Now The Ocean Liner Have Carried Manila Cigars To The Markets Of The World.

Times and ships have changed! But Manila Cigars made in the old way, long-filler, Spanish method, hand-work, are just the same as they were in the days when the Trade Winds were depended on to drive the cargoes to port.

And in the Island the tobacco still grows luscious and green above the soil enriched each year by flood. The same warm sun, the same rich mould washed down from wooded mountain tops, the same balmy air puts into the tobacco the substances that make it burn full and free and sweet.

Manila cigars are admitted into the United States duty free. They are a wonderful value for the money.

Staple brands of Manilas are making splendid profits for distributors in every section of the country. The army of smokers who demand their favorite brand of Manilas every day has grown rapidly the past year.

A DEPENDABLE MANILA LINE IS A PRIME NECESSITY!

HAVE YOU GOT ONE!

(For list of factory agents and distributors write or call)

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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U.S. Department of Agriculture

JUNE 1, 1926

VOLUME 46 No. 11

THE TOBACCO WORLD

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself . . . . if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll . . . . . ! But you will.

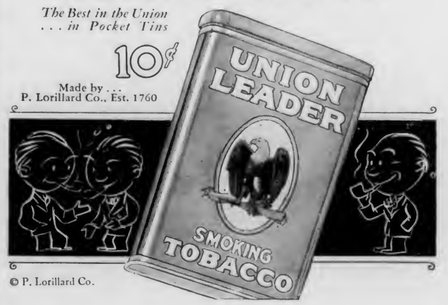
UNION LEADER

SMOKING TOBACCO

The Best in the Union . . . in Pocket Tins

10¢

Made by . . .
P. Lorillard Co., Est. 1760



© P. Lorillard Co.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

The Cigar Display Beautiful

Achieved with Wooden Cigar Boxes

STRIKING show case and window displays can be best arranged with Wooden Cigar Boxes. Most cases and windows are particularly designed for the showing of Wooden Cigar Boxes.

Substitute containers cannot achieve the beauty of printing and lithography for which Wooden Cigar Boxes have long been renowned. And the size, shape and color of cigars, which must be seen for a satisfied selection, are there before the consumer's eyes.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Headquarters, 5 Beekman Street, New York City.

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ARTHUR WERNER, 51 Chambers St., New York City	Secretary and Treasurer

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED TO CORRESPOND WITH FIRM OR COMPANY who could use the services of a practical Factory Superintendent. Practical cigarmaker—hand work, suction, or fresh-work machines. Address Box 490 "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 JUNE 1, 1926 No. 11

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

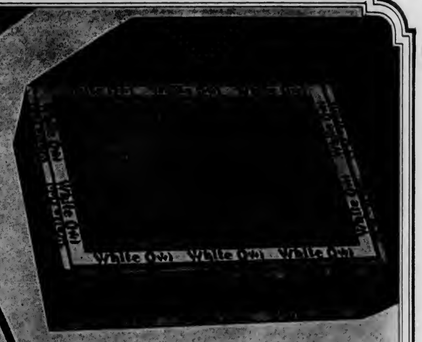
Harry Blum's

NATURAL BLOOM

The Cigar of Quality

1300 1ST AVENUE
NEW YORK CITY

The new
L. & M. AUTO KRAFT
CIGAR BOXES
will better sell
your cigars



AUTO KRAFT
AN ACHIEVEMENT

LESCHEY-MYERS
Quantity Manufacturers
of
Quality Cigar Boxes
YORK HANOVER EPHRATA PENNSBURG PHILADELPHIA

"BEST OF THE BEST"
OPTIMO CIGARS
Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY
Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.
(AFTER PUBLICATION $10.00.)

Volume 46

THE TOBACCO WORLD

Established 1881

Number 11

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JUNE 1. 1926 Foreign $3.50

AUSTIN-NICHOLS & COMPANY TO FEATURE PRODUCT OF THE MERCHANTS CIGAR COMPANY.

A large deal has just been consummated in cigar circles whereby the Merchants Cigar Company, of York, Pa., will manufacture a large number of Austin-Nichols & Company's brands of cigars for their various houses. Austin-Nichols & Company will also feature "Flor de Haynie," "Playfair" and New York hand made brands of cigars, which are the factory brands of the Merchants Cigar Company. Austin-Nichols & Company's main plant is located in New York City, with branches in Chicago, Northern New York and New England. They cover the entire United States with several hundred representatives on the road. Austin-Nichols & Company will only sell the factory brands of the Merchants Cigar Company, in twelve States, while they will concentrate on their private brands throughout every State in the Union.

Mr. Clarence D. Bendheim has been appointed manager of the cigar department of Austin-Nichols & Company. Mr. Bendheim is a capable cigar department manager, and has many friends throughout the trade who wish him much success in his large undertaking.

The Merchants Cigar Company is a Pennsylvania corporation, with home offices in York, Pa. W. W. Haynie is president of the Merchants Cigar Company, and they have a tremendous business on their "New York Hand Made" cigar throughout America, also a large business on their "Flor de Haynie" 10 cents and up, and "Playfair," their leading 8-cent cigar.

Austin-Nichols & Company are the largest wholesale grocers in America, and they are going after the cigar business in a large way, and we wish them, along with the trade, much success in the cigar field.

UNITED CELEBRATES SILVER ANNIVERSARY

Special deals were featured throughout the United Cigar Stores last month, it being the occasion of their twenty-fifth anniversary.

In May, 1901, the first United Cigar Store was opened for business and the ideals of the founder, George J. Whelan, have been so successfully followed that the company has grown by leaps and bounds until it now operates over three thousand stores in the United States and the total sales in the year 1925 amounted to $85,000,000.

The fact that the idea evolved twenty-five years ago by Mr. Whelan and his associates has proven profitable is evidenced by the fact that in the past twenty years the company has paid out in dividends to its stockholders the equivalent of $41,922,087.

BOSTON STRIKE SETTLED

At a meeting of the representatives of the striking cigar-makers and the manufacturers held last week before the State Board of Conciliation and Arbitration, at Boston, the compromise offer of the manufacturers was accepted and practically all of the 1500 strikers have returned to work.

The manufacturers agreed to increase the prices on hand work $1.50 a thousand; on mold work, 75 cents, and 50 cents a week for strippers. Whereas the strikers demanded $2.00 a thousand on hand work; $1.25 on mold work, and $1.00 a week for strippers.

Considerable opposition was put forth by the strikers at first but the committee finally brought about an acceptance of the offer by a vote of approximately three to one.

The unions also conceded the manufacturers the right to introduce new and modern methods in their factories.

PLANS COMPLETED FOR N. C. L. T. A. CONVENTION, JUNE 7TH AND 8TH

Plans for the Annual Convention of the National Cigar Leaf Tobacco Association, which will be held on June 7th and 8th, at Hartford, Conn., have been completed and an interesting meeting is anticipated.

The business sessions will be held on the mornings of the two convention days, at the Hotel Bond, and the afternoon of the first day will be given over to a golf tournament at Tumble Brook Country Club at Bloomfield, which will be conducted under the direction of the Connecticut Leaf Tobacco Association.

The Annual Convention banquet will be held at the Country Club following the tournament. An elaborate entertainment has been arranged by William Haas, who is chairman of the committee in charge.

Important matters will come before the session on the morning of the second day, and a large attendance is expected.

JERITZA GETS INJUNCTION

Madame Maria Jeritza, Metropolitan Opera singer, who brought suit against Louis and Isidore Cohen, of New York York City, a short time ago to prevent them using her name or picture on cigar bands, obtained an injunction against them last Tuesday, which forbids them continuing such use of her name or picture.

Madame Jeritza had also asked for $25,000 damages, stating that this would be turned over to charities, but no ruling has been made on this claim.

FATHER'S DAY COMMITTEE PLANS

The Father's Day Committee, under the auspices of the National Board of Tobacco Salesmen's Associations are rapidly pushing plans to completion to boost the sale of cigars during the week of June 13th, for the observance of Father's Day on June 20th. It is earnestly hoped that manufacturers, jobbers and retailers will co-operate with the committee to make this plan a success. Lithographed posters and printed publicity matter has been prepared for distribution and consists of window posters, 14 x 22 inches and lithographed in eight colors; window strips, 7½ x 20 inches printed in two colors; and envelope inserts, 3½ x 5½ inches lithographed in four colors. Quotations on these are as follows:

The 14 x 22 inch lithographed poster at $6.60 a hundred.

The 7½ x 20 inch printed window strip at $2.00 a hundred.

The 3½ x 5½ inch lithographed insert at $0.85 a hundred.

On May 17th, posters and inserts had been shipped to all who had thus far purchased, and they will continue to ship upon orders received up to about June 5th or 10th. It is up to the manufacturers, jobbers and dealers and all those interested who have not as yet sent their orders for posters, inserts or window strips to do so immediately, for once our supply is exhausted, we cannot nor will not replenish.

Checks should be made payable to E. M. Freeman, chairman, and mailed to E. M. Freeman, Father's Day Committee, 123 Liberty Street, New York City, New York.

An inspirational Father's Day radio program of thirty minutes' duration is in course of preparation. It will be a distinct, serious, emotional appeal prepared by one skilled in such work. Complimentary music will be planned throughout, to lighten the story it carries. The radio program will be broadcast from a group of seventeen radio stations on Friday, June 18th.

Famous Players-Lasky Theatres combined with Balaban & Katz, under the style Public Theatre Corporation will again feature Father's Day this year. Fox Film Corporation will co-operate in a similar manner. Lobbies of all theatres showing Fox releases will be dressed for the occasion. Screen notes for Father's Day will appear between reels. Kinograms, a weekly news reel, will prepare a trailer featuring Father's Day and incorporate in their releases during the week of June 13th. The writer of *Semi-humorous Serious Scenarios*, in contract with *Hearst's International*, is preparing a Father's Day run for use in conjunction with national group releases serving nearly 1000 houses. Star Adcraft Service, a W. R. Hearst organization is so interested in Father's Day that they have prepared two complete Father's Day group objects for incorporation in their June "Service" together with mats therefor. (The advertising material so supplied is mostly neckwear copy but they have some cigar copy.)

Father's Day Committee has prepared mats portraying the official Father's Day Poster which will be furnished to those manufacturers, jobbers or dealers who wish to advertise the day, themselves, in the newspapers. The United Cigar Stores will advertise in papers in New York, Chicago, Philadelphia, San Francisco and Los Angeles. E. Regensburg & Sons will advertise in New York papers. Many jobbers and dealers have also advised that they, too, would advertise during the week of June 13th.

WHAT EVERY STOREKEEPER WANTS TO KNOW

Window and Store Displays as Business Builders

The Window Display Advertising Association, which is one of the departments of the National Advertising Commission of the Associated Advertising Clubs of the World, has planned a strong and valuable program for its departmental session at the twenty-second annual convention of the Associated Advertising Clubs of the World, to be held at Philadelphia, June 20-24.

Probably more attention is being given now to the dressing of store windows than at any other time, but that the practice of the art has by no means reached perfection is plainly evidenced by a walk through any shopping center. The subjects which the Window Display Advertisers Association has selected for discussion are particularly timely, and special interest attaches to the talk which will be given by Mr. Samuel C. Dobbs on the subject "Building a Business With Window and Store Displays." Mr. Dobbs is a former president of the Coca-Cola Company, as well as a former president of the Associated Advertising Clubs of the World, and the part played by window and store displays in the building up of the vast Coca-Cola Company will probably be recognized by every reader. Mr. Dobbs is certain, therefore, to have an interesting story to tell, and whatever he says on such a subject may certainly be regarded as authoritative, and will undoubtedly prove to be of valuable interest to every storekeeper.

"Push or Pull"

The eminent professor of merchandising at the Wharton School of the University of Pennsylvania, Prof. Herbert W. Hess, Ph. D., has made an excellent selection of subject for his address to the Window Display Advertising Association. Dr. Hess will speak on "Push vs. Pull in Window Displays," and while the line that he will follow has not been disclosed, the title is at once alluring and suggestive. There is a strong temptation to discuss the possible developments of such a subject, but the fear of "stealing the Professor's thunder" restrains! It is certain, however, that the implications of the title suggest a striking and illuminative address with a lively and useful discussion to follow.

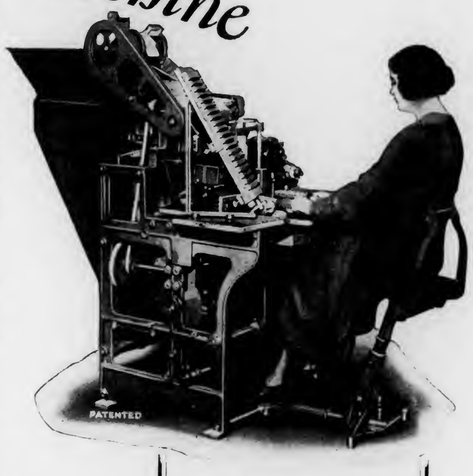
One of the important features of this departmental session is the fact that its organizers have not overloaded their program. There will be only four speakers—the three already mentioned, and Mr. Frank C. Kenyon, Jr., who will preside. Mr. Kenyon is the manager of the sales promotion department of Congoleum-Nairn, Inc., and a vice-president of the Window Display Advertisers Association. Sufficient time has been allotted to the speakers for the covering of their respective subjects, but there has also been reserved ample time to allow of exhaustive discussion.

Retail Advertisers' Striking Plans

Another department of the National Advertising Commission which will hold meetings at the Philadelphia convention is the Retail Advertisers Association. The president of this group, Mr. Sheldon R. Coons, of Gimbel Brothers, New York, and his Program Committee chairman, have just announced their final and complete arrangements. Their program, like that of the Window Display Advertisers Association, is full of good things. That this department, too, believes in "getting down to brass tacks" is evidenced by the selection of topics and the choice of speakers. For instance, "The Change in Buying Appeal" is a title which hints at certain striking developments which

(Continued on Page 16)

This is the famous Model L Universal Scrap Bunching Machine



THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1 6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.

EDITORIAL COMMENT

WE haven't any desire to reform anybody or to impose our opinions upon them, but we do appreciate consistency. And we appreciate it particularly in business.

It isn't necessary to dwell on the fact that the cigar business has not been all that might be expected. We come to this conclusion at least, because at regular intervals we receive communications inquiring what in our opinion is the matter with the cigar business, and what suggestions we have to offer to promote the smoking of cigars.

If we had any practical ideas on the subject that would run the production up about a billion cigars this year, we would most decidedly withdraw from the publishing business.

The first step in any progressive movement must be the establishment of *complete co-operation* in the industry or organization undertaking any constructive work.

Among those who have suffered from the cigar depression are the leaf tobacco merchants. The cries of some of them have gone to the high heavens while the business of others has exploded with a detonation audible throughout the industry.

This is merely by way of introducing a scene which we witnessed in the old Red Lion Inn not long ago. It gave us an idea on at least one of the things that is the matter with the cigar business.

The picture was a group of four well-known leaf tobacco men eating luncheon and smoking cigarettes. And we rise to ask how these merchants can expect others to smoke cigars made out of their tobacco when they apparently can't smoke it themselves.

What a salesman does in the privacy of his club or home is purely his business, and for that matter he can choose to use tobacco in whatever form he sees fit, without any fear of us trying to pass a law to the contrary.

But, it occurs to us that when in the presence of our customers, and when soliciting their orders, we would set an example by smoking cigars.

This applies not only to leaf salesmen, but to cigar salesmen, and even cigar manufacturers. Frankly, we are astonished to find so many cigar manufacturers with executive offices full of cigarette smoke and cigarettes.

While it is not a certainty as to just what we would do if we were in the other fellow's place, we do believe that if we manufactured cigars we would certainly encourage the men in the office to smoke them in preference to cigarettes.

It must be pretty discouraging to a customer to drop in on a manufacturer to see if he knows what is the matter with cigar sales, and to find that gentleman consuming one cigarette after another.

Before we start reforming the smoking habits of the nation it looks very much as if a little reformation within the cigar industry and its allied branches would do some good.

TO US it is a pleasure to congratulate our contemporary, "Tobacco," on the occasion of the annual Pennsylvania Number. Such territorial and sectional editions are not only educational and constructive, but they are also a distinct encouragement to the cigar industry throughout the country.

While it is true that competition is the life of trade, our ideas of competition do not include the withholding of a justly earned compliment for a journalistic effort which is a credit to the industry. Jealousy and envy, are distinct and apart from competition.

"Tobacco" is doing something for every trade paper in the production of these annual sectional editions. In many cases it is creating new advertisers, and introduces to a great audience firms hitherto known only within a small circle. It is helping to prove to many firms that advertising is a profitable investment. Let us qualify this, however, by saying that to be profitable the product must live up to its advertising.

The constructive efforts of any trade paper within the industry are entitled to the compliments and congratulations of those who benefit from it. The principles which have dictated the policy of the TOBACCO WORLD do not withhold from any competitor the praise that is due him for his constructive efforts in behalf of the industry.

Don't Forget Your Fathers' Day Posters

FRED BAUER RETURNS TO LITHOGRAPHIC FIELD

Fred Bauer, who was formerly with Wm. Steiner Sons & Company, and later with the Consolidated Lithographing Company, and who has a host of friends scattered throughout the United States from coast to coast, has returned to the lithographic field after a short vacation as the representative of Herman Schott, of Rheydt, Germany.

The Schott firm have long been supplying cigar manufacturers with high class lithographed labels and bands.

"HALF AND HALF" GOING STRONG

"Half and Half," a new brand of smoking tobacco lately put on the market by the American Tobacco Company, is meeting with a large demand on the part of pipe smokers. The mixture is composed of "Lucky Strike" and "Buckingham" smoking mixtures in the proportion of half and half, or 50-50, whichever you prefer. A newspaper advertising campaign was started a short time ago.

Don't Forget Your Fathers' Day Posters

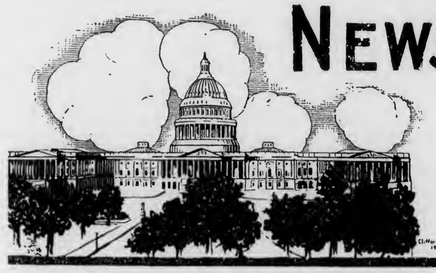
SPANISH CEDAR CIGAR BOXES

SPANISH CEDAR imparts a fine exquisite flavor to Cigars, and brings out the best that is in them besides.

ABSOLUTELY

the best Containers for Cigars

SPANISH CEDAR BOXES



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Tobacco Manufacturers Must Register Although Special Taxes Have Been Repealed

ALTHOUGH no longer subject to the special taxes imposed under revenue acts prior to the 1926 law, manufacturers of tobacco, snuff, cigars and cigarettes are required to register with the Internal Revenue Bureau under the act of October 1, 1890, collectors of internal revenue have been advised by Commissioner D. H. Blair.

The regulations of the Internal Revenue Bureau, issued under authority of the act of 1890 provide that "every dealer in leaf tobacco, . . . manufacturer and peddler shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the (special) tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of $50."

All persons subject to the provisions of this regulation must register during the month of July.

Simplified Methods of Handling Parcel Post Under Consideration

Revision of methods for the handling of parcel post matter is under consideration by the Post Office Department, and is expected to result in the adoption of a new and simpler form of card for use in advising addressees that a C. O. D. package has been received at the post office. The present form, with its involved terminology, it has been found, is not clearly understood by many people and has resulted in much confusion and delay in handling the business.

Manufacturers and dealers who ship orders by C. O. D. parcel post can expedite the disposition of their shipments by co-operating with the postal service to the extent of sending customers advance notice of the dispatch of C. O. D. parcels, thus enabling them to anticipate their arrival and be prepared to meet the charges, it is declared by R. S. Regar, Assistant Postmaster-General in charge of parcel post. This would materially reduce the number of C. O. D. shipments to be returned to senders, it is believed.

Bill Reported Which Will Relieve Importers of Paying Duty on Goods Stolen From Bonded Warehouses

Importers whose shipments are stolen while in bonded warehouses would be relieved from the payment of customs duties on such goods, under the terms of a bill which has been favorably reported to the House of Representatives by the Ways and Means Committee.

Under the law as it now stands provision is made for complete or partial refunds or abatement of duty on merchandise actually injured or destroyed, in whole or in part, by accidental fire or other casualty while undergoing appraisal, but no relief is afforded in the case of theft. The change in the law was given the approval of the Secretary of the Treasury who, in a letter to Representative Green of Iowa, chairman of the committee, pointed out that "inasmuch as importers are deprived of any opportunity to protect their property while it is in the appraisers' stores and entire responsibility rests on the Government, it would seem entirely equitable to relieve the importers of the duties in such cases."

The purpose of the bill, it was declared by Chairman Green, is to correct an injustice in the tariff law of 1922 which has been carried over from previous acts. Under the law the importer must pay duty on merchandise which has been lost or stolen while in customs custody. The bill would relieve him of that responsibility.

Bill Introduced to Provide Penalties for Transporting Stolen Goods

The enactment of legislation providing penalties for the transportation of stolen property in interstate or foreign commerce has been recommended to the Senate by the committee on interstate commerce, in making a favorable report on the bill introduced by Senator Cummins of Iowa.

The effect of the proposed legislation would be to make it a crime to transport stolen property, which is defined as money, goods or any property of any character whatsoever, the stealing of which is declared to be larceny or the taking of which is declared to be robbery or burglary in the State in which the offense is committed.

"The offense is made one against the Federal Government in order that the detection of crime and the punishment thereof shall be made certain," the committee declared in its report. "It is obvious that if the crime is punishable in the Federal Courts it will more efficiently deter criminals from pursuing the practices which are altogether too common."

Persons convicted of having received, concealed, stored, bartered or sold any such property, under the terms of the bill, would be subject to a fine of not more than $5000, or to imprisonment for not more than five years, or both.

To men who make a hobby of pipes

MAYBE you've spent half your life and fortune on your old hobby—collecting everything from peace pipes down to the latest "'L and Maria" underslung.

Maybe you know the pipe encyclopedia from amber Americanus to Zulu zuago

But if you're a pipe *smoker*, you learned long ago that no matter how much a man may know about trick pipes and pipe tricks what he gets *out* of any pipe depends on what he puts *in* it.

An "all-pipe" tobacco

And whether you put Granger in a meerschaum or in a corn-cob, it's always the same cool, sweet, mild smoking.

Ripe old Kentucky Burley, mellowed by Wellman's 1870 method and cut in large flakes (rough cut) to burn slow and cool. Any old pipe takes on new life if you load it up with Granger.

GRANGER Rough Cut

The half-pound vacuum tin is forty-five cents, the heavy foil package ten cents

Granger is made by the Liggett & Myers Tobacco Company

Don't go after that bite hammer and tongs

No use jumping on your poor suffering pipe! No use yanking at imaginary teeth, even if they do bite your tongue half off! No use drilling and scraping and scraping and drilling!

There's nothing wrong with your old pipe . . . He hasn't a tooth in his head. But if he had wisdom teeth and a tongue he'd probably pull some "biting sarcasm" about the tobacco you use.

For nine times out of ten "bite" comes from finely cut tobacco . . . tobacco that's *fine* for a cigarette but *too fine* for a pipe. It burns too fast. It smokes too hot.

But fill your old pipe with Granger. End all his woe. Granger is mellowed by Wellman's old 1870 method. And what's even more important it's *cut* for pipes, and pipes only! Its larger flakes burn slower and make the coolest, smoothest tobacco you ever put in your pipe.

GRANGER Rough Cut

The half-pound vacuum tin is forty-five cents, and the heavy foil package ten cents

Granger is made by the Liggett & Myers Tobacco Company

Granger Rough Cut *in the* Saturday Evening Post

Half-page Granger Rough Cut advertisements, like the two above, are appearing every other week, in The Saturday Evening Post

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

A. T. COMPANY TO HAVE MANUFACTURING EXHIBIT OF LUCKY STRIKES ON BROADWAY

The American Tobacco Company is planning to open an exhibit showing to the public the process of manufacture of the "Lucky Strike" cigarettes, at Broadway and Forty-fifth Street, New York City, opposite the Astor Hotel.

The location is occupied by the Hilton Clothing Company at present, but they will vacate on July 1st, and the exhibit is expected to be in operation before the first of August.

The exhibit will be similar to the one which has been in operation on the Boardwalk at Atlantic City for several years.

BELERT COLLEGE TO FIND OUT WHY WE SMOKE

Prof. Olen Deweerdt, head of the Department of Psychology at Belert College, Belert, Wisconsin, believes that the cigarette habit is due to the working of an inferiority complex and hopes to prove it by a course of experiments now being carried on by the students of the college.

Prof. Deweerdt believes that we smoke cigarettes simply because we feel that we are "out of things" if we don't. So, nine students in psychology are going to stop smoking and then see whether they want to begin again or not, and if so, why.

LORILLARD INCREASING PRODUCTION

The P. Lorillard Company is installing five carloads of additional cigar-making machinery in its Whitlock factory at Richmond, Va., in order to increase production to meet the ever-increasing demand for their brands. A six-story addition to the factory is now under construction and will be ready for occupancy about September 1st. The new building and additional machinery installed will afford work for approximately 1400 additional workmen, bringing the total number of employees in the Richmond plant up to 3700.

COOLIDGE BROADCASTS OVER WRVA

On May 15th President Coolidge delivered a speech at Richmond, Va., which was broadcast through Station WRVA, Larus Brothers & Company, manufacturers of "Edgeworth" smoking tobacco. The address was delivered on the occasion of the 150th anniversary of the passage by the Virginia convention of the resolution declaring the United Colonies free and independent of Great Britain.

BAYUK EARNINGS

Earnings of Bayuk Cigars, Inc., for the first quarter of 1926 are reported as $154,905, as compared with $76,701 for the same period last year. Bayuk products are "Prince Hamlet," "Mapacuba," "Havana Ribbon," "Charles Thomson," and "Bayuk Philadelphia Hand Made Perfecto." An intensive advertising and selling campaign on Bayuk products was staged in northern New Jersey early last month with gratifying results.

F. GARCIA AND BROS. MOVE NEW YORK OFFICE

The New York offices of F. Garcia and Bros., cigar manufacturers, with factory located in Tampa, have been moved from 16 Hudson Street to 1169 Broadway, New York City.

Don't Forget Your Fathers' Day Posters

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latchstring is always out.

THE BANKER'S "LIEN"
By M. L. Hayward

If a tobacco dealer has a deposit account with a bank, and owes the bank a note, the bank way, as a general rule, apply the deposit to wipe out the note, under what is known as the "banker's lien."

Suppose, however, that A and B are partners in the tobacco business, have a bank account in the partnership name, owe the bank a partnership debt, A has a deposit account in his own name, and the bank applies A's account to the partnership debt.

"I admit that you can 'switch' my personal account, but only on my personal debt," A contends, and the Supreme Court of Alabama (in a case reported in 94 Southern Reporter, 109), has ruled in A's favor.

"It it well understood, and, of course, conceded, that, in the absence of statutory provision to the contrary, partnership contracts are joint and not several, and that under the common law the liability of partners is so treated. It is also a well-recognized principle that, in order to establish a set-off, the cross-demands must be mutual, that is, due from one party to the other in the same right. Therefore, it has been many times declared that set-off of a partner's individual debt is not allowed against a partnership demand," said the Court.

YAHN & McDONNELL BUSY

The offices of the recently consolidated Yahn & McDonnell-Dusel, Goodloe & Company-Duncan & Morehead companies, now doing business under the firm name of Yahn & McDonnell, resemble a Florida real estate office of about a year ago. Everything is hustle and bustle and there is always a customer or two waiting his turn to be served.

"Blackstone" and "Optimo" continue to be the leading sellers of this firm, and with the opening of the Sesqui-Centennial here today, together with the annual Shrine convention, a record-breaking month's business is confidently anticipated.

Yahn & McDonnell are today taking over the operation of the cigar stand in the Poor Richard Club.

B. D. HILL TO STUDY CONDITIONS ABROAD

Benjamin D. Hill, tobacco specialist of the Department of Commerce at Washington, sailed for Europe on May 19 on board the steamship "President Roosevelt," for a two months' sojourn for the purpose of studying conditions in the tobacco industry abroad.

He will visit England, Ireland, France, Germany, and probably Spain, and will be accompanied by Prentice M. Terry, special representative of the Department of Commerce, at Brussels. Mr. Hill will make his headquarters at Brussels while in Europe.

HARRY BOSTON A VISITOR

Harry Boston, the star salesman for Wm. Demuth & Company, "World's Largest Makers of Fine Pipes," was a visitor here recently showing the latest in pipes, and, as usual, he was well paid for his visit with many fine orders.

One of a Camel Cigarette series now running nationally in the magazines

When there's singing and dancing on the lawn—and the gay crowds swing to music under the lanterns and the canopy of trees —have a Camel!

WHEN it's evening with merry dancing on the lawn. When the world is young with youth and gay with age —*have a Camel!*

For no other cigarette made was ever so joyous on carefree evenings. Camel is fair companion to busy days and glamourous, restful nights. You just can't smoke enough Camels to tire the taste. Camels never leave a cigaretty after-taste. The choicest tobaccos that nature grows, blended to bring you their purest enjoyment, are rolled into Camels. Camels are the found-true friend of millions of experienced smokers.

So as you make merry with friends on this most enjoyable of nights. As you join the gay party when the work is done—taste then the kindliest smoke that ever came from a cigarette.

Have a Camel!

No other cigarette in the world is like Camels. Camels contain the choicest Turkish and Domestic tobaccos. The Camel blend is the triumph of expert blenders. Even the Camel cigarette paper is the finest, made especially in France. Into this one brand of cigarettes go all of the experience, all of the skill of the largest tobacco organization in the world.

Our highest wish, if you do not yet know and enjoy Camel quality, is that you may try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co. Winston-Salem, N. C.

News from Congress

(Continued From Page 10)

U. S. C. of C. Advocates Continuation of Flexible Tariff Provisions

Continuation of a system of flexible tariff rates, but with administration taken from the Tariff Commission and put in the hands of a separate board, is advocated by the United States Chamber of Commerce in a statement discussing the tariff situation.

There is an important and permanent field of work for a permanent Tariff Commission, it is declared, and Congressional committees should not be required to sit continuously on individual items and schedules of the customs tariff. The present Tariff Commission should be continued as a research board, but the administration of the law should be entrusted to another body, it is felt.

"We are not in favor of multiplying the number of Government boards," officials of the chamber declared, "but we are in favor of separating bodies with quasi-judicial functions from purely research organizations and from official bodies making official recommendations as to policy. We believe in a separation of functions, especially in connection with quasi-judicial functions bearing directly on commerce."

I. C. C. to Investigate Bus and Motor Truck Transportation

A full investigation of the question of interstate bus and motor truck transportation, in connection and in competition with rail and other carriers subject to the provisions of the Interstate Commerce Act, is to be undertaken by the Interstate Commerce Commission.

Such an investigation has been under consideration for some time, the question of bus competition having arisen in connection with a number of cases before the commission. That body, however, has been loath to enter the bus field, feeling that it had its hands full in controlling the railroads, and also expressing reluctance because Congress had never specifically ordered the commission to take on this work.

Efforts were made early in the present session to have Congress consider the enactment of legislation controlling motor truck and bus lines, but nothing was done. The tobacco industry and practically all other trades in the country now resort to motor truck lines for transportation of shipments, and it has long been felt that there should be some control over such lines, insuring their responsibility and providing for fixed rates and schedules.

The results achieved by the Interstate Commerce Commission in its proposed investigation will be made the basis of recommendations to Congress for legislation dealing with the subject.

Question of Collecting Old Taxes to Come Before Supreme Court

The United States Supreme Court is to be asked to determine whether the five-year limitation of the revenue act of 1921 within which suit or proceedings for the collection of taxes must be begun applies to collection of taxes by warrants of distraint.

This is a question of considerable importance to taxpayers of all classes. In the lower courts it has been decided adversely to the Government and the Department of Justice is now preparing its appeal for submission to the highest court.

The Government contends that the five-year limitation applies only to judicial proceedings and that collection by assessment and distraint is not barred if the assessment by distraint was made within the five years allowed for the making of assessments under the provisions of the revenue law. The courts have held that the five-year limitation is not confined to judicial proceedings but applies to distraint proceedings as well.

Congress Pushing Work so as to Adjourn by First Week in June

Efforts are to be made by Congress to clean up such legislation as must be passed this spring and adjourn, probably about May 22d, it became known following a recent conference at the White House between President Coolidge and leaders of the Senate. At the latest, it is understood the President was informed, Congress will leave Washington the first week in June.

Night sessions are now the rule, in order that the calendars of both houses may be cleared. There is still considerable important legislation to be handled, including the French debt settlement, farm relief and radio, as well as the railroad bill, but the first named may be postponed, and it is hoped that the other measures may be passed, while the great mass of business legislation which is pending will be put over until fall.

Under the plan of the Senate to begin the impeachment trial of Judge English on November 10th, it is anticipated that the House of Representatives will meet at the same time, devoting itself to the preparation of legislative matters to come up during the session which begins in December. This will give Congress a good start on the legislation of the short session, which may enable the adoption of measures which will be left stranded when the present session adjourns.

THE CHATTEL MORTGAGE
By M. L. Hayward

The tobacco man had insured his stock, gave a chattel mortgage thereon, did not notify the insurance company, the stock burned, and the company refused to pay.

"The policy says that it shall be void if the stock should be covered by a chattel mortgage," the company pointed out.

"Yes, but the chattel mortgage calls for a rate of interest that is usurious according to our State law. That makes the mortgage void, and a void mortgage can't make the policy void," the tobacco man's lawyer contended.

The New York Court of Appeals (in 128 N. E. 160), however, ruled against the tobacco man.

"We may assume that the chattel mortgage is void as matter of law. It may, if enforcement is resisted, lack legal efficacy, but it exists as a fact and has moral efficacy in point of fact. The reason for requiring knowledge or notice of the chattel mortgage is the same as the reason for requiring knowledge of other insurance. The facts relating to both are important to the insurance companies as bearing on the risk assumed. Property incumbered by a chattel mortgage may cease to be good moral risk. That the necessities or the ignorance of the insured have forced him into the hands of the usurer does not make the information sought a matter of indifference to the insurer, but rather the contrary," said the Court.

Don't Forget Your Fathers' Day Posters

CIGARS SHOW ENCOURAGING INCREASE FOR APRIL

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of April, 1926, and are issued by the bureau. (Figures for April, 1926, are subject to revision until published in the annual report.)

Products	*April, 1925*	*April, 1926*
Cigars (large):		
Class A.....No.	201,104,367	225,398,573
Class B.....No.	89,441,030	80,345,967
Class C.....No.	189,609,234	190,109,545
Class D.....No.	10,650,714	11,501,827
Class E.....No.	2,970,087	1,776,676
Total .....No.	493,775,432	509,132,588
Cigars (small) .....No.	32,967,500	42,833,120
Cigarettes (large) .....No.	969,901	1,286,350
Cigarettes (small) .....No.	6,048,353,966	6,972,836,250
Snuff, manufactured ...lbs.	3,356,619	3,248,241
Tobacco, manufactured..lbs.	30,802,443	30,643,190

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

SUPPLEMENTAL STATEMENT

Tax-paid products from Porto Rico for the month of April:

Products	*April, 1925*	*April, 1926*
Cigars (large):		
Class A.....No.	9,006,740	16,795,600
Class B.....No.	1,169,000	1,420,850
Class C.....No.	2,952,350	5,519,410
Class D.....No.	1,275	11,500
Total .....No.	13,129,365	23,747,360
Cigars (small) .....No.	1,000,000	1,000,000
Cigarettes (large) .....No.	154,000	201,800
Cigarettes (small) .....No.	40,000	21,000

Tax-paid products from the Philippine Islands for the month of April:

Products	*April, 1925*	*April, 1926*
Cigars (large):		
Class A.....No.	13,739,935	15,000,213
Class B.....No.	206,930	.....
Class C.....No.	291,596	.....
Class D.....No.	1,550	250
Class E.....No.	1,328	.....
Total .....No.	14,241,339	15,000,463
Cigarettes (large) .....No.	1,000	1,000
Cigarettes (small) .....No.	50,280	105,880
Tobacco, manufactured..lbs.	6	72

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

MANNIE PEREZ IN NEW YORK

"Mannie" Perez, of Marcelino Perez & Company, Tampa manufacturers of made in bond clear Havana cigars has arrived in New York City after a trip through the South and middle western States, and expects to make that city his headquarters during the summer months in the interest of "Tuval," "Redencion," "Count Ponchartrain," etc.

No. 1780 is a mighty snappy number that is going big everywhere.

No. 1447 is one of our famous Rustics that are now so tremendously popular.

"It's a WDC"

YOU CAN SELL MORE MILANOS FOR VACATION DAYS

WHEN vacations come along, men think of Milanos! They think of the out-of-doors and a real good pipe! You can make them think of *your* Milanos—you can make them *buy* your Milanos—by showing Milano Display Stands in your windows and on your counters.

THE business is there waiting for you if you will go after it! Talk Milano Pipes to your customers—and place your stock where it can be easily seen.

ASK your jobber about the generous WDC FREE DEALS. Handsome, plush-covered trays—inlaid with fast selling Milano shapes, just aching to be loaded with some vacationer's tobacco. There are sure to be the very combinations you can use. If your jobber can't supply you, write us.

P. S.—Send for the handsome new window card No. A-146. It catches the eye of the passerby. FREE on request.

MILANO CIGAR AND CIGARETTE HOLDERS

This is a good time to sell Milano cigar and cigarette holders. They come on attractive cards that make selling easy. $1.50 up retail.

WM. DEMUTH & CO.
World's Largest Makers of Fine Pipes
230 Fifth Avenue New York City

MILANO
"The Insured Pipe"

TOBACCO EXPOSITION FACTS

It is good to make sales at the Show but it is better to just come into personal touch with buyers who visit an exhibition and not try to unduly force matters.

Important buyers at exhibitions may assume disguises. One such with humble mien once told an exhibitor that he wanted a pipe—a pipe of really good value. The exhibitor recognized two things—a slightly trans-Atlantic accent and a mode of dealing. He said:

"We have that pipe; here it is." The stranger gave him a big shipping order.

Another man had brought out a new pipe. It was unknown; the exhibition made it famous.

A foreign government, who, prior to the event were dubious, took a stand; their experience made them happy.

All trade in fact consists of connections. It is the start, the progress and the ultimate success.

Public opinion plays pranks. The trade that stands high in public opinion *is safe*. Cranks cannot injure it; nor fanatics attack it successfully.

When an exhibition is presided over or patronized by one or other of the foremost luminaries of the body politic and of the commercial community, this fact is of value to the tobacco industry.

The public distrusts secrecy. At an exhibition, a trade and an industry comes out of its shell.

The manufacturer, too, can shake hands with his trade customers; causes of friction are eliminated; trade friendships are begun and existing ones strengthened. The personal element comes atop—and trade is humanized.

Have you booked your space? The next exposition will be held week of January 17th to 22d, 1927, in New York City, where the greatest *trade* and *public* attendance can be got together.

For additional particulars address the
Executive Committee of the Tobacco Exposition,
Suite 334, Hotel McAlpin, New York City.
Telephone: Pennsylvania 5700—Extensions
332, 334, 336.

REVENUE FROM CIGAR TAXES SHOWS DECREASE

According to statistics just furnished by the Revenue Department, cigar taxes for the ten months ending April 30, 1926, show a decrease of $1,855,674.72 compared with the same period ending April 30, 1925, although the total revenue derived from taxes on tobacco and all its allied products shows a substantial increase.

The following is a recapitulation of the various revenue received in eighteen of the principal States:

RECAPITULATION

Ten months ended—	April 30, 1925	April 30, 1926	
Cigars	$ 36,753,183.06	$ 34,897,508.34	$ 1,855,674.72*
Cigarettes	183,424,152.92	207,701,613.84	24,277,460.92†
Snuff	5,796,528.69	5,855,129.07	58,600.38†
Manufactured tobacco	55,464,688.47	56,045,931.65	581,243.18†
Manufacturers' special taxes, cigarette papers and tubes, etc.	2,151,313.80	2,053,141.30	98,172.50*
Total (all sources)	$283,589,866.94	$306,553,324.20	$22,963,457.26†

*Decrease.
†Increase.

NEW UNITED STORE OPENS

Another United Cigar Store has been added in Philadelphia. Last week the newcomer was opened at the southeast corner of Seventh and Chestnut Streets with the usual eye-catching window displays featuring their twenty-fifth anniversary specials.

WHAT EVERY STOREKEEPER WANTS TO KNOW

(*Continued From Page 6*)

have been apparent to all who have been watching closely the trend of the retail business in recent years; those developments offer admirable material for the talk to be given by Mr. Leo E. McGivena. Mr. McGivena joined the staff of the *New York News* at the time of its first publication, and his work as research director has contributed in no small degree to the striking progress of the *News* to its present proud position as the possessor of the largest daily paper circulation in America.

Market Street, Philadelphia, vs. Fifth Avenue, N. Y.

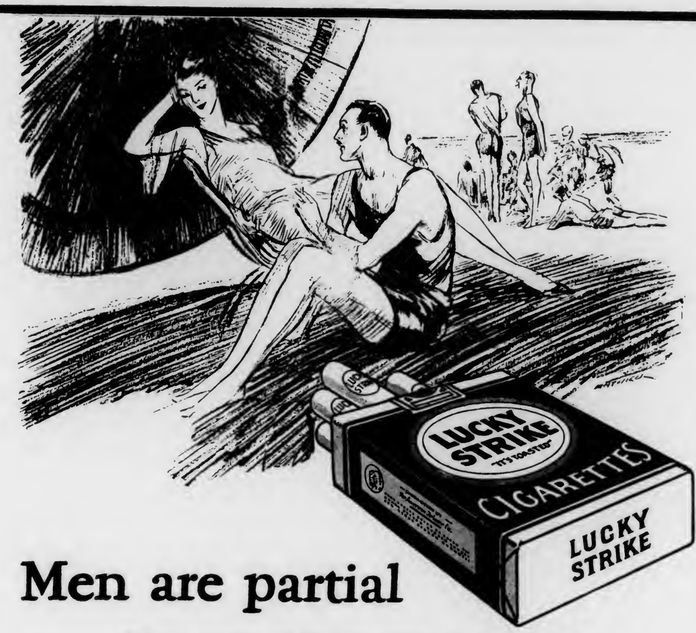
It is a truism that different types of communities need different types of appeal in advertising. And this vital fact will serve as the basis of a talk by Mr. Adam L. Gimbel to the Retail Advertisers' Association. Mr. Gimbel is a vice-president of Gimbel Brothers, Inc., and the executive head of Saks & Company of New York. Before taking over the latter position, Mr. Gimbel spent a considerable time as one of the executives in the Philadelphia house of Gimbel Brothers; it is literally true, therefore, that he has intimate personal knowledge of the differences which exist between Market Street, Philadelphia, and Fifth Avenue, New York, or, to apply the parable between the shopping habits of the people who buy in the main streets of the average city, and the habits of the people who will buy only in the most exclusive districts. Somewhere within the extremes of these habits lie the interest and business well-being of every retailer, and it is therefore reasonable to assume that Mr. Gimbel's talk will have something for everybody.

Another message which cannot fail to be of huge importance to every advertiser, whether national or local, is that to be delivered by the Hon. Vernon W. VanFleet on "Advertising Representation and Its Responsibility From a Governmental Viewpoint." For five years Judge VanFleet has been a member of the Federal Trade Commission, Washington, D. C., and his varied experiences in that capacity have undoubtedly equipped him with a wealth of material. The recent adoption by the leading New York retailers of the now famous "name the woods" rules affecting the descriptions of furniture, arose directly out of several trade practice submittals over which Judge VanFleet presided.

AMERICAN SUMATRA PLAN DECLARED OPERATIVE

The plan of reorganization for the American Sumatra Tobacco Company was declared operative on May 17. More than 95 per cent. of the preferred and 85 per cent. of the common stock was deposited with the Reorganization Committee. Time for deposit of stock was extended to May 26. The plan includes an assessment of $7 a share on common stockholders receiving 110 shares of new common for 100 shares of old, with the option of receiving 45 shares of new for each 100 shares without assessment. Preferred shareholders are to receive 120 shares of new preferred for each 100 shares of old.

Judge Edwin S. Thomas, of the United States District Court, has authorized the American Sumatra Tobacco Company to plant 1100 acres to tobacco this year. This acreage is the same as allowed in 1925. Most of the land to be used is in Connecticut. The receivers of the company have less than 200 pounds of the 1925 crop to be sold.



Men are partial

Men agree, who become acquainted with Lucky Strikes, that they have a flavor of their own, distinctive, unique. A costly extra 45-minute process—toasting—develops the hidden flavors of the world's finest tobaccos.

because it's toasted

that's why "Luckies" taste so good

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

BEAR MOUNTAIN:—44,625. For cigars, cigarettes and tobacco. May 12, 1926. B. Casper, Nyack, N. Y.

BARGAIN BOX:—44,626. For cigars. May 13, 1926. Alfonso Rios & Co., Chicago, Ill. (This certificate is issued upon presentation made to us that the trade-mark or trade name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been in use by the registrant for over five years.)

HOOK MOUNTAIN:—44,627. For cigars, cigarettes and tobacco. May 12, 1926. B. Casper, Nyack, N. Y.

K-U-N-O:—44,628. For cigars, cigarettes and tobacco. May 3, 1926. Rocco Santoline, Basking Ridge, N. J. (By permission of Gumpert Bros., Philadelphia, Pa., registrant of the trade-mark "K-U".)

DU BARRY:—44,629. For smoking pipes. May 18, 1926. Delacour & Lewis Corp., New York, N. Y.

SMOKY MOUNTAIN:—44,630. For all tobacco products. May 18, 1926. West End Cigar Co., Red Lion, Pa.

UNITED ONE HUNDRED FIFTY DOLLAR CIGAR:44,636. For cigars. May 20, 1926. United Cigar Stores Company of America, New York, N. Y.

HATIAN QUEEN:—44,638. For cigars, cigarettes and tobacco. May 17, 1926. Geo. W. Cochran & Co., Inc., Washington, D. C.

TRANSFERS

PARKDALE:—44,621 (Tobacco Merchants Association). For pipes and smokers' articles. Registered May 4, 1926, by The Burtis Co., Inc., Newark, N. J. Transferred to Schwarz & Son, Newark, N. J., May 18, 1926.

LA SACLO:—29,847 (U. S. Tobacco Journal). For cigars. Registered February 7, 1905, by A. Steffen, Indianapolis, Ind. Through mesne transfers acquired by A. E. Wallick, York, Pa., and re-transferred to S. C. Kling, York, Pa., May 13, 1926.

CORRECTED PUBLICATION

AS YOU WAN:—24,540 (Tobacco World). For cigars, cigarettes, chewing and smoking tobacco. Registered June 19, 1912, by The Louis Halpern Cigar Co., Philadelphia, Pa. Transferred to J. C. Halpern, Philadelphia, Pa., and re-transferred to M. Kornfield, Philadelphia, Pa., April 26, 1926.

CONSOLIDATED LITHO. TAKES OUT GROUP INSURANCE POLICY

The Consolidated Lithographing Corporation of 257-265 West Seventeenth Street, New York City, which does a large amount of lithographing work for the tobacco industry, has taken Group Life, Accident and Sickness insurance on all employees. The corporation was recently formed by the merger of two large lithographing concerns—Pasbach-Voice Lithographing Corporation of Brooklyn and Wm. Steiner & Sons, Inc., of New York City.

The insurance was arranged through Jacob A. Voice, first vice-president and general manager, who was responsible for the consolidation of the two companies.

LANCASTER LEAF FIRM BANKRUPT

The Hoffman Leaf Tobacco Company, of Marietta, Pa., filed a petition in bankruptcy in the District Court last week, listing assets at $623,028 and liabilities at $1,207,004.

State and National banks in Pennsylvania and Ohio are the principal creditors, holding unsecured notes.

Five members of the Hoffman family are involved, and their personal debts and assets are included in the petition.

Redmond Conyingham, of Lancaster, has been appointed to handle the affairs of the Company.

VICTIM OF FALLING AWNING GETS $15,500 JUDGMENT AGAINST UNITED

Last week George Pagivlos, 28 years of age, was given a judgment of $15,500 against the United Cigar Stores Company, in Common Pleas Court No. 4 here, as compensation for injuries received some time ago when he was struck on the head by a falling awning.

Pagivlos has been confined in a hospital for the insane since the accident. Suit was brought by the Commonwealth Trust Company as guardian of Pagivlos.

AUTO IN CIGAR STORE WINDOW

Harry Moshinsky, who conducts the cigar store at 2555 South Lee Street, was awakened early one morning last week by what he thought was an earthquake, and upon investigating found that one automobile had been added to his window display, but there were no signs of the driver.

It later developed that the auto had been stolen and the thief had abandoned it after crashing through the window.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

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Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

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DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
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TOBACCO FLAVORS
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Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Out of the Orient

For Two Centuries, The Galleon, The Clipper-ship, The Steamship, And Now The Ocean Liner Have Carried Manila Cigars To The Markets Of The World.

Times and ships have changed! But Manila Cigars made in the old way, long-filler, Spanish method, hand-work, are just the same as they were in the days when the Trade Winds were depended on to drive the cargoes to port.

And in the Island the tobacco still grows luscious and green above the soil enriched each year by flood. The same warm sun, the same rich mould washed down from wooded mountain tops, the same balmy air puts into the tobacco the substances that make it burn full and free and sweet.

Manila cigars are admitted into the United States duty free. They are a wonderful value for the money.

Staple brands of Manilas are making splendid profits for distributors in every section of the country. The army of smokers who demand their favorite brand of Manilas every day has grown rapidly the past year.

A DEPENDABLE MANILA LINE IS A PRIME NECESSITY!

HAVE YOU GOT ONE!

(For list of factory agents and distributors write or call)

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JUNE 15, 1926

VOLUME 46

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THE TOBACCO WORLD

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LESCHEY-MYERS-CIGAR BOX CO.
CIGAR BOX MANUFACTURERS
YORK-HANOVER-EPHRATA-PENNSBURG-PHILADELPHIA
The Best Cigars are packed in Wooden Boxes

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

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Achieved with Wooden Cigar Boxes

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After all nothing satisfies like a good cigar

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YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
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WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
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The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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The Tobacco World

Established 1881

VOLUME 46 JUNE 15, 1926 No. 12

TOBACCO WORLD CORPORATION
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Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

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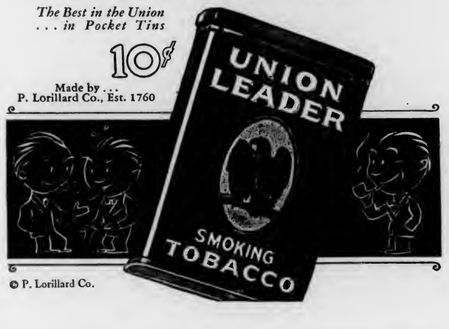
Made by P. Lorillard Co., Est. 1760



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CIGAR

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WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US
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After all nothing satisfies like a good cigar

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Extremely Mild

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After all nothing satisfies like a good cigar
"Quality Cigar Box Manufacturers For More than Fifty Years"

Volume 46

THE TOBACCO WORLD

Number 12

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JUNE 15. 1926 Foreign $3.50

RADIO WILL RADIATE FATHER'S RADIANT DAY

Again Millions of People Will Hear of Father's Day

Broadcasting stations throughout the country will broadcast Father's Day message on Father's Day, and for several weeks previous it will be before the public. You can readily see how tying up your store with this idea will work right in with the immense Father's Day publicity program.

Get Your Stores in Tune With Extra Business

Father's Day—an idea that has grown tremendously. Four years ago Father's Day was an idea centered upon a thought that a special day should be provided to show appreciation to the "old man."

Statues are built for heroes, medals are given to champions, ribbons are given to prize winners—so why not give a box of cigars to Dad.

So it happened—and of course there were the people who said it could not be done—but it has been done!

Father's Day today is an established fact—a national institution. Sunday, June 20, is Father's Day this year.

E. M. Freeman, president of the National Board of Tobacco Salesmen's Associations, chairman of the Father's Day Committee and instigator of promoting Father's Day for the cigar industry, is highly elated at the way the trade in general has accepted the thought.

The trade papers have been instrumental in broadcasting the thought to manufacturers, jobbers and dealers and should receive the thanks of all in the trade for waking up the cigar industry that Father's Day can be utilized for the benefit of all.

E. M. Freeman has devoted all the spare time he could, and now that the day is almost dawning, he is happy.

Newspapers throughout the country will carry messages of manufacturers, jobbers and dealers on Father's Day.

Father's Day will be observed not only by the cigar industry but also by the neckwear industry, fountain pen industry and greeting card industry, and prominently featured by the moving picture world and radio.

The National Board of Tobacco Salesmen's Associations, under the presidency of E. M. Freeman, is the only association in the trade that has ever attempted to promote a sales day that manufacturers, jobbers and dealers could benefit therefrom and with no one in the association receiving a penny for their services.

There are still a few window strips and a very few posters left for the late comers.

(*Continued on Page 18*)

N. C. L. T. A. HOLDS ANNUAL CONVENTION

The annual convention of the National Cigar Leaf Tobacco Association was held at Hartford, Conn., on June 7 and 8, at the Hotel Bond.

The convention was called to order on Monday morning, June 7, at 9.45, with President Jerome Waller presiding. Benjamin L. Haas, president of the Hartford Association, welcomed the delegates and guests, and Mayor Norman Stevens also assured the convention that they were welcome in Hartford and expressed the hope that they would enjoy their visit.

President Waller in his annual address stressed the following important questions:

Tax Reduction

"I cannot refrain from emphasizing the fact that although we received very valuable cooperation from other trade organizations, including the cigar manufacturers, nevertheless without the earnest efforts made by Mr. Joseph W. Alsop, of Hartford, in collaboration with his very good friend, Senator George P. McLean, our own activities might have been in vain. I am sure a large measure of credit for our success is due to these two energetic and influential allies. The outstanding figure in the National Cigar Leaf Tobacco Association throughout this campaign was none other than our own Washington representative, Mr. W. L. Crounse, whose intimate knowledge of departmental affairs in Washington, whose personal acquaintance with public men, whose indefatigable energy and determination to win this campaign unquestionably contributed very largely to our ultimate success.

"At the time of writing it is too early to estimate the actual measure of benefit which this tax reduction will mean to our industry, but 'Doubting Thomases' to the contrary notwithstanding, I feel sure that the increase of nearly 60,000,000 cigars produced in March, 1926, over the output of the corresponding month of 1925—a gain of nearly 12 per cent.—cannot fairly be attributed entirely to the floor tax rebate, but reflects as well the healthy reaction to the new conditions brought about by the reduction. I believe that when the April figures are available they will still further prove my contention. I am convinced that this tax reduction should be regarded as the turning point in the history of our industry. Although the moment was psychological, urgent and convincing arguments were required to demonstrate to the powers that be the justice of our demands, for just they certainly were.

Dad's Day

"Dad's Day, like Mother's Day, seems to have become a permanent institution and promises to be a

(*Continued on page 6*)

W. D. C. HOLDS ANNUAL OUTING

The annual outing and games of the Mutual Welfare Association of W. M. DeMuth & Company, Richmond Hill, L. I., manufacturers of the world-famous "WDC" pipes, was held at Dexter Park on June 5, 1926.

The outing was well attended and thoroughly enjoyed by all, as usual.

A baseball game was staged between the L. O. O. Moose of Ridgewood and the W. D. C. nine, with the Moose winning by the score of 8 to 5. Mr. Shannon, of the Jamaica Y. M. C. A., was the umpire.

Following are the results of the other games:

One-hundred-yard dash—Won by Bond; Fallert second; Staiger, Jr., third.

Ball-throwing contest for the ladies—Won by Trasco; Tarantino second; Schieferstein third.

Obstacle race for boys—Won by Lynch; Popkin second; Costello third.

Bag race—Won by Von Hagen; Bond second; Schoen third.

Thirty-five-yard rope skipping race for girls—Won by Yashel; Buffa second; Baer third.

Fifty-yard shoe race—Won by M. Sanesky; Tarantino second; Von Hagen third.

Fifty-yard egg race for the ladies—Won by A. Opel; Miller second; E. Opel third.

Novelty undress race for boys—Won by Staszak; W. Sanesky second; Morello third.

Potato race (open to department heads); world's record, 45 minutes—Won by Kunkel; M. Sanesky second; Lybeck third.

Donkey game for the ladies—Won by E. Opel; Mrs. Tarantino second; Yaskel third.

Human wheelbarrow race—Won by Fallert and Swan; Cook and Gates second; Morello and Von Hagen third.

Interdepartmental tug-of-war—Won by Sandpaper Department.

Dancing was enjoyed in the evening and a Charleston contest was staged at 10 P. M.

The committee in charge of the outing was: J. Kunkel, chairman; J. Cawley, Mrs. J. Cook, G. Staiger, F. R. Tyroler and R. E. Weinert.

GEORGE G. FINCH PASSES AWAY

George G. Finch, secretary-treasurer of the American Cigar Company, died suddenly at his home on Monday morning, June 7, following a heart attack. Mr. Finch had been associated with the American Cigar Company for almost twenty-five years, having joined that organization in 1903 as assistant treasurer.

Mr. Finch had played a round of golf the previous afternoon and seemed in good health at that time, although he had had a slight attack of illness in his office the Saturday preceding.

He was born in Boydton, Va., in March, 1869.

He is survived by his widow, two daughters and one son. Funeral services were held from his late residence, 50 Homestead Avenue, Palisades Park, N. J., on Wednesday evening. Interment was at Englewood, N. J.

R. J. REYNOLDS DIVIDEND

The R. J. Reynolds Tobacco Company on June 3 at a meeting of the Board of Directors, authorized an increase in its quarterly dividend from $1 to $1.25 per share.

N. C. L. T. A. CONVENTION

(*Continued from page 5*)

powerful incentive for the promotion of the larger sale of cigars, not because of the actual increase in the quality sold, but rather because no one can say how many cigarette and pipe smokers may be converted by the judicious use of cigars as gifts on this interesting occasion. We endorsed this movement by resolution at our convention last year, but we should do more than give lip service. Each individual through the liberal use of his dollars should promote and encourage the movement to the utmost.

Gilbert Bill

"This pernicious and pestiferous measure is still a thorn in our sides, and only eternal vigilance appears to be the price of safety. The latest draft of this measure is even more drastic than heretofore, and if the proposed law were enacted every cigar leaf dealer in our industry would be subject not only to annoyance and inconvenience, but to a substantial monetary burden. The details of this menace are fully described in our Washington report. I am glad to be able to report, however, that as a result of a hearing held on this bill by the House Committee on Agriculture on May 28, there is reason to believe that the pending measure will be so amended as to relieve our trade of its most oppressive provisions while at the same time the value of the statistics to be gathered will be substantially increased.

Cuban Parcel Post

"The bill permitting the indiscriminate importation of cigars by parcel post came up early in March for a hearing before the Ways and Means Committee, at which were present your president, supported by a substantial delegation. Oral and written arguments were presented to the committee and were courteously received. This highly objectionable legislation is advocated by a number of large mercantile units and several well-known trade associations, none of which, however, are as vitally interested in this issue as are the cigar and allied tobacco trades. These interests see only the possibility of capturing a little more business without apparently, I regret to say, measuring the injury they may do to our industry. The details of this movement are fully set forth in the Washington report, but I wish to warn you that if we are to defeat this dangerous measure we will be called upon to devote much time and energy to the task.

Price Protection Legislation

"Our association has been fortunate in that our Washington representative, Mr. Crounse, was selected more than a year ago to serve as a member of a national committee, representing various trade councils, commissioned to draft a bill embodying the salient features of the four measures long pending in Congress and designed to legalize the fixing of resale prices by manufacturers of trade-marked or otherwise identified merchandise. The vigorous campaign of education waged for several years past has recently impressed Congress to such an extent that hearings were granted last month on the composite bill and the promoters of this movement are very hopeful as to the future progress of the measure. I cannot emphasize too strongly what has been said by my predecessors that the need for such a law in the distribution of tobacco products is greater than in any other field. I sincerely hope that when called upon to do so you will continue to lend your individual efforts in placing the needs of our

(*Continued on Page 14*)

EDITORIAL COMMENT

REVIEWING the cigar withdrawal statistics to date for the calendar year, there is some satisfaction in noting that there is an improvement over the figures for the same period in 1925.

We haven't felt very optimistic over the prospects of the cigar business for this year, but we are frank to admit that developments indicate that there will be a satisfactory improvement during the current period.

Aside from the statistical showing, the attitude of the cigar manufacturers themselves seems to be more hopeful than for a long time. A number of them seem to anticipate an exceptional business this fall and they are preparing to take care of this expected demand for cigars.

Another favorable sign is the return of some of the pre-war nickle brands to their old price; abandoning the Class B stamp. We have never had much faith in the future of the two for fifteen cents or three for twenty cents cigars, and the statistics of the Internal Revenue Bureau show very plainly the constant falling off of production in this class.

We anticipate that before the end of the year many of the old nickle brands will be back at the nickle price. In some cases this change will be heralded with heavy advertising campaigns, and the stimulation to cigar smoking generally ought to be pronounced when the publicity gets under way.

If the merchandise put on the market at a nickle gives the smoker real nickle value, it is reasonable to expect that the fall business will be exceptionally good, but if the merchandise doesn't live up to its advertising then the whole proposition of bringing back the old nickle cigar will be destructive and not constructive.

WHETHER conventions are of permanent value to a city is a subject that has been debated for many years, and apparently there is plenty of evidence on both sides.

Philadelphia this year will have a continual procession of conventions of fraternal organizations and trade associations, and other co-operative bodies throughout the balance of 1926.

This puts a heavy strain on the local hotel accommodations but for the most part they will be able to take care of their regular guests if reservations are made in advance. This is no time to drop in on the downtown hotels and expect accommodations unless reservations have been made. However, if any of our readers do have difficulty in securing reservations we will be only too glad to be of service in this respect if they will call the office of THE TOBACCO WORLD.

But to get back to the value of conventions, during the week the Shriners were here bank clearings jumped $10,200,000. Of course this wasn't all Shriners' money, but there was a goodly proportion in the total.

So far as the cigar business is concerned it was sufficient to cause optimism. Hotel stands and the larger shops on the Avenue of the States, did a business of four and five times their usual sales while the Shriners were in town. The cigar business was particularly good, all of which indicates that, "after all nothing satisfies like a good cigar."

EVOLUTION OF THE CIGARETTE

The cigarette known and appreciated in Europe, round about 1860, at first made but slow progress in America. It required push if it was to prevail over pipes and cigars. Cigarettes at that time, even in America, were hand-made, first by skilled Jewish cigarette-makers and then by negroes. That was the state of things when W. Duke, Sons & Company took up the cigarette as a potential fortune-maker. It was they who adopted the famous Bonsack machines, which were gradually improved until mechanical production had so reduced costs that the cigarette could, by means of improved packing and lavish advertisement, become a dangerous competitor for the favour of smokers. The cigarette trade became a mass-production proposition and both in America and this country the bright tobaccos of America became the stable material for their manufacture. Alongside this type of cigarette which made its way through cheapness and large-scale advertising ran, in later years, the cigarette of Oriental tobacco, which was the cigarette-de-luxe, cost more and gave infinitely more satisfaction to the fastidious than did the Virginia variety.—(*Tobacco,* London.)

John A. Campbell, president of the American Box Supply Company, Detroit, Mich., suppliers to the cigar box manufacturing and the cigar manufacturing trade, was a visitor here during the Shrine convention, returning to Detroit via New York City.

Arthur G. Wiedmann, of The Wiedmann-St. Louis Cigar Box Company, and the Acme Corporation, of St. Louis, Mo., is a visitor in the Sesqui City. He expects to remain here about a week.

The Brown & Williams Tobacco Company, of Winston-Salem, N. C., has declared a quarterly dividend of 1½ per cent. on the common stock and 1¾ per cent. on the preferred stock of the corporation, payable July 1st to stockholders of record June 17th.

FOR SALE—ONE UNIVERSAL STRIPPING MACHINE. Twenty Thousand Labels, Molds, Presses, etc. Have discontinued manufacturing and will sell all or in part very cheap. Address, A. Salomon & Son, Kalamazoo, Michigan.

PHILADELPHIA.

COHEN INSISTS ON FAVORITE BRAND

Gunther Cohen, a cornet player, is very particular about the kind of cigars he smokes, and dropped into the cigar store of Benjamin Ruben, at Thirty-third and Spring Garden Streets, one day last week and asked for his favorite brand. Mr. Ruben politely told him that he didn't have that particular brand, but Cohen insisted that all good cigar stores carried it, and thought it possible that Mr. Ruben was not thoroughly familiar with the brands he did have in stock and insisted on looking over the stock for himself.

He started by breaking the glass in the show case and rummaging among the boxes, but neighbors hearing a commotion sent in a riot call and eight policemen arrived on the scene before Cohen had found his favorite.

Cohen admitted to the magistrate that he would go a long way for his favorite brand, and, what is more, he would then fight for it if necessary. He was held in $500 bail for a later hearing.

LIGHTING CIGARETTE CAUSES DEATH

Joseph Hammond, an employee of the Warren Webster Company, in Camden, N. J., died in Cooper Hospital on Thursday, from burns received when he lighted a cigarette. Hammond's greasy overalls were ignited by the match, and a fellow workman seized, what he thought was a bucket of water, and threw the contents over Hammond. The bucket contained gasoline and by the time fellow workmen could beat out the flames Hammond was so terribly burned that he died in the hospital a short time after.

"ROI TAN" GAINING IN POPULARITY

Sales of the "Roi Tan" cigar (American Cigar Company) are increasing yearly, according to the sales records. The year 1924 was a record-breaker for "Roi Tan," but the year 1925 topped that record by 30 per cent., and the year 1926 already shows a 50 per cent. increase over the 1925 sales. Newspapers and billboards are being used in an intensive advertising campaign.

CONGRESS STOCK ON $3 BASIS

On June 1 the Congress Cigar Company declared an initial dividend on the stock of the company of $0.75 per share, thus placing the stock on a basis of $3 yearly.

SESQUI BOOSTS CIGAR SALES

The opening of the Sesqui-Centennial Exposition, celebrating 150 years of American independence, here on June 1 last has boosted the sales of cigars and other tobacco products here considerably, according to reports. Hotel stands in the central part of the city report that during the time of the Shriners' convention here the week of June 1 their cigar sales were boosted fourfold. Retail stands in other sections of the city were also benefited in proportion.

With approximately 150 conventions booked for this city this summer, the cigar and tobacco business here should show a fine increase in sales over the same period last year.

SHRINERS SERENADE CONGRESS COMPANY

George Tarr, manager of the Scrambling Company, of Toledo, Ohio, distributors of the "La Palina" cigar in that territory, was in town during the Shrine convention and was escorted to the main offices of the Congress Cigar Company, at Third and Spruce Streets, by the drum corps of the Toledo Temple, who serenaded the office and factory force upon their arrival. They were then welcomed into the offices and received in due manner.

NATIONALLY KNOWN BRANDS DOWN TO A NICKLE

The Deisel-Wemmer Company, of Lima, Ohio, have announced to the trade that "San Felice," a nationally known brand can now be sold to the consumer at five cents. The nickle size is known as the "Exquisito" and the "San Felice" invincible size remains at two for fifteen cents.

It is also reported from reliable sources that one or two nationally known Philadelphia-made brands will soon be sold to the trade to retail for a nickle also.

M. J. DALTON STORE RENOVATED

The M. J. Dalton cigar store at the northwest corner of Fifth and Chestnut Streets, is being renovated inside and slight alterations are also being made. This was a busy corner during the Shrine convention here a couple of weeks ago as it is just opposite Independence Hall, which, of course, drew a large crowd of visitors.

This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

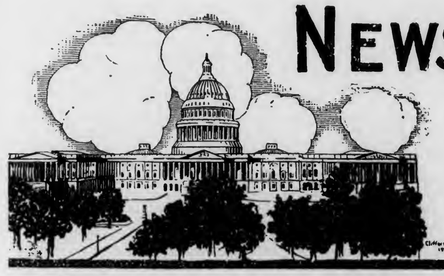
116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J,

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

F. T. C. Dismisses Complaint Against Corazo Cigar Co.

DISMISSAL of the complaint charging the use of misleading brands on certain cigars, issued against the Coraza Cigar Company, Philadelphia, has been announced by the Federal Trade Commission.

The vote of the commission to dismiss the complaint was not unanimous, Commissioners Van Fleet and Thompson dissenting.

The commission's complaint arose from the use by the company of the name "Marshall Field," protest being lodged by Marshall Field & Company, Chicago.

In their dissenting opinion, Commissioners Van Fleet and Thompson asserted that the company does a large business in these cigars in Chicago, which, it is declared, is significant, and there is evidence in the record showing that people, and especially in Chicago, buy the cigars under the belief that they are made by Marshall Field & Company.

The commission dismissed the complaint on the ground that there is no public interest in the matter and that it is a private controversy between Marshall Field & Company and the Coraza Cigar Company.

Pipe Importers Retaliate by Charging American Manufacturers With Conspiracy to Monopolize Bakelite Business

The Bakelite Corporation and American manufacturers are conspiring to monopolize the American market for composition smoking pipes; it was charged by Meyer Kraushaar, attorney for pipe importers charged with unfair practices in the sale of foreign made pipes, before the United States Tariff Commission June 8.

Counsel for the importers also questioned the validity of the patents held by the Bakelite Corporation, infringement of which is claimed, and warned the commission that it had no jurisdiction to consider that claim.

The commission is holding hearings on a complaint filed by the Bakelite Corporation that unfair methods of sale were being practiced in connection with articles made of synthetic phenolic resin. The complaint covers a number of articles in addition to pipes.

American manufacturers of Bakelite cigar and cigarette holders sold their products at cut prices, it was brought out during the hearing when testimony was sought regarding the charge that the Bakelite Corporation had entered into price agreements with manufacturers.

The principal witnesses were George St. John, Jr., and George R. Wilson, of William DeMuth & Sons. Mr. St. John testified that his firm imported a product resembling Bakelite, but denied that the imported articles were described as Bakelite in the invoices.

Mr. Wilson, salesman and advertising manager for the company, declared that gross sales have declined from $160,000 in 1922 to $37,000 in 1925 as a result of foreign competition. He declared it was impossible to sell domestic Bakelite articles in competition with the imported, adding that the competition was not confined to New York but was also severe in most of the large cities. It was found necessary, he told the commission, to reduce prices irrespective of costs in an effort to meet foreign competition, beginning in 1922, and in 1925 prices were more than 32 per cent. lower than they had been three years before.

Survey of World Conditions to Be Made by C. of C. for Tobacco Industry

A survey of world conditions having for its purpose the removal of artificial barriers to the expansion of our foreign trade in tobacco and other commodities, as well as that of other countries, is planned by the International Chamber of Commerce, to assist in bringing about international economic reconstruction.

A central international committee has been formed, and subcommittees will be organized in each of the forty countries represented in the membership of the chamber, whose duty it will be to gather information concerning trade obstacles in all parts of the world.

The American subcommittee has already been established and is not obtaining from importers and exporters and American concerns engaged in foreign trade first-hand information regarding specific hindrances with which they are confronted in finding and reaching foreign markets for American products. Already much information has been gathered, which will be laid before the committee at its meeting in Paris late in June.

The survey is expected to lay bare the tangle of restrictions, licenses, regulations and red tape, some holding over from wartime administrations, regarding which there has been much complaint. A full year is expected to be required for the work, the results of which will be reported to the International Chamber at its meeting in Stockholm next June.

Treasury in Healthy Condition, but No Further Tax Reduction Probable

Although the Treasury will close the fiscal year on June 30 with a surplus of from $250,000,000 to $300,000,000, there is no prospect of further downward revision of taxes in the near future, and probably not until 1928, it was declared at the White House this month. Instead, it is the President's opinion, as divulged by an administration spokesman, that any money that may be available should be applied to the reduction of the national debt.

(Continued on Page 16)

PREFERENCE FOR A MILD CIGAR

From year to year there is a marked increase in the public demand for the so-called "mild Havana" class of cigars, a type which appeals most strongly to the exacting taste of American smokers.

In the free-burning, smooth and pleasantly aromatic Porto Rican leaf, manufacturers have found the economical solution to the problem of meeting the preference shown for these MILD and low-priced cigars. Porto Rican tobacco gives a decided "Havana" flavor without the particularly heavy Havana strength, making it the ideal leaf for blending and smoking purposes. And it is imported free of duty, GUARANTEED genuine by a Government of Porto Rico Stamp.

The 1926 crop is now being offered to the trade, with spirited bidding resulting from its accepted exceptional quality and the absence of any 1925 hold-overs.

This is THE Porto Rico Year.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Full information on any subject relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 Broadway *F. LINARES, Agent* New York

GEORGIA PROSPECTS EXCELLENT THIS YEAR

BAINBRIDGE, GA.—Bright leaf tobacco prospects in Decatur and adjoining counties of Southwest Georgia and Jackson and other counties in West Florida, which constitute the Bainbridge territory, are exceedingly good this year, according to reports from all sections of the territory.

The Bainbridge territory is probably the largest in this section, for the reason that Bainbridge is the logical market for all of West Florida tobacco, consequently tobacco is hauled to Bainbridge from 150-mile distances.

N. C. Crafton, who with Messrs. C. S. Hodges and J. C. Wilkins, will have charge of the warehouse management in Bainbridge this year, is particularly gratified over the prospects. He states that Decatur and other counties constituting this territory show a better average grade of growing tobacco now than at any time in previous seasons of his Georgia experience. Mr. Crafton is a tobacco grower and marketer of many years' experience, coming originally from the Virginia and North Carolina tobacco sections.

It is expected that some curing of tobacco in this territory will begin in about twenty days. Mr. C. S. Hodges, president of the Bainbridge Tobacco Warehouse Company, has about 200 acres of bright leaf under cultivation. He has a number of men from North and South Carolina on his various farms, several of whom have had South Georgia experience, and his crops are in excellent shape.

Circuit riders of the various tobacco companies have already made the rounds in this section. Their reports are that the crop around Bainbridge is in better shape than in other sections of this belt. Farmers, too, are reported to be raising a better quality of tobacco this year. They learned the lesson of bad quality tobacco last year, when prices were extremely low, primarily because of the bad crop. Last year's experience has proven very satisfactory for the territory, and this year's crop will be much better in quality.

LUDENDORFF CLAIMS WIFE'S SMOKING BROKE UP HIS HOME

It was reported last week that General Ludendorff's counsel, in defending the divorce suit brought by Frau Ludendorff in the County Court at Munich, Bavaria, stated to the Justice that Frau Ludendorff's incessant cigarette smoking wrecked the home life of the General.

MAINARDY JOINS "EVENING GRAPHIC"

George E. Mainardy, former advertising manager for the American Tobacco Company, and later with the H. E. Lesan Advertising Agency, has joined the advertising department of the New York *Evening Graphic*.

LEWIS CIGAR COMPANY TO START ADVERTISING CAMPAIGN

The Frank P. Lewis Cigar Company, of Peoria, Ill., is planning an intensive advertising campaign for the fall months, to be run in newspapers in their vicinity. The Mace Advertising Agency will direct the campaign.

Letters from the Store Kid

by Frank Farrington

(All Rights Reserved)

Spike Goes Collecting

Deer Pinky. Well Pinky howz codfish and sails molassis is mooving today in old Squawbridge? Does the boss ever send you out to see if you can collect sum bills for him? My boss sent me out and I got sum munny too. It wasnt an awful lot but the boss sed it was partly velvit becaws heed never expectid to get enny munny where I got sum of it.

You see it was old Misses Humperdingle and she claimd sheed paid that bill but she hadnt and the boss thawt she was bluffing becaws all the storekeepers kno sheez just about as onnist as she is good looking and her skore in a buty contest wood be as far belo zero as the thermommiter goes in Bizmarck and Meddisin Hat.

The boss had told me all about it before he started me out. He sed "if youre going to be a bizness man youve got to lern how to collect and this is a good chance to get sum valluable experiense. Ile giv you haf of what you get from Misses Humperdingle."

Her bill was $37.88. That wood make $18.94 for me mebby.

I had sum other bills too but they were good ones mostly and I went after them first and the fokes that were at home paid me. Then I started to tackle old lady Humperdingle. But first I sat down on a running bord of sumbodys awto and figgerd how I wood do it.

When I went to her hous a darky woman came to the door and she sed she didnt kno wether the missus cood see me or not. "You tell her Mister Spike Foley has cum to see her," I sed. "Sheel see me all rite." That was all a bluf Pinky, but I figgerd that she woodnt kno who Spike Foley was from a hole in the ground and sheed want to find out about it. She bit all rite and purty soon in she came.

I was just as polite as at a wedding and I sed, "Good morning Maddam." Get that "Maddam" Pinky? Thats all the French I kno and I bowed her a lo bow. She sed "I gess I dont kno you Mister Foley, do I?" She had to call me Mister when I was so polite.

"The plezzure is all mine," I came rite back. "We havent met soshully mebby but I hav had the plezzure of seeing you in our store—Mister Munnywells—and we have mist you laitly and the boss says he alwys did like to hav you cum in becaws you were alwys so good nacherd and you alwys kno what you want and no foolishness." I made that up, every darnd word of it, but ennyhow the boss hadnt told me it wasnt so. Well when I told her she was alwys go good nacherd and when I was so polite how cood she go back on it?

"Youre a purty smooth talker yung man," she sed. "Did Mister Munnywell rite out your peece for you to lern before he sent you out with it? He never was as complimentery as that himself."

"The boss doesnt kno ennything about it," I told her, and that wasnt enny lie. "Heez too bizzy to pay compliments even when peepel deserv em. He just gave me a bunch of bills and told me he wisht I wood go out and call on the peepel becaws they were all good pay and he wanted me to begin collecting by lerning from the fokes that alwys pay their bills."

The woman lookt kind of sqwizzickle and I thawt for a minnit she was going to tell me to tell the boss sumthing I woodnt want to tell him. But I smiled and sed "Its a fine morning Maddam," and I handed her her bill as if I thawt sheed want it more than ennything else I cood give her.

And mebby you wont beleev it but she went and got the munny and paid me and she sed to tell Mister Munnywell that it was a plezzure to do bizness with such a charming yung man as me. Get that Pinky? You didnt kno I was that way did you? So that was all there was about that only the boss neerly droppt ded when I gave him the munny of that bill. "Howd you do it?" he wanted to know, and I told him I gesst it was just being so polite that she coodnt say no. "Well," he says, "you must hav a great way with the wimmin. Ile haf to give you more chanses."

Nope Pinky I aint got enny grate way with the wimmin but I got a little sense and when I see a woman thats so homely she wood skare a gote, I kno she aint going to hate me if I treet her like she was Miss Massachewsit or Miss Chicago in a buty sho. Mebby sum fokes dont like to have you spil the soft sope all over em but they kind of like a little smooth talk that looks as if you thawt they were sumbody your proud to kno.

If you can make ennybody beleev you think theyre the qweens pouder puf you are a good deel more likely to get em to buy things from you or to pay munny they oe than if you wood pull enny hi hat stuf. You sqweek it Pinky!

You kno how old Perky Moore we used to work for used to collect bills. Heed never try to collect enny til he got all out of munny and then heed go out with a bundle of em as thick as a dickshonary and heed tell everybody he was busted and had to hav munny and heed weep on their necks if he thawt that wood work, and sum of em heed tell em they had to pay or get sude. And probbly heed cum back with a lot of prommises and sum go-to-hells and about four dollers in munny. And heed looz sum of thoze peepel for customers and a lot of em wood never pay him.

A feller can lern 2 things from a storekeeper he works for. One of em is what to do and how to do it, and the other is what to do and how to not do it. I

(*Continued on Page 16*)

WEATHER AND CROPS

In a summary of weather and crop conditions throughout the country, the National Bank of Commerce in New York says:

"Rains in sections which had been seriously menaced by drouth and continued cold which is retarding the germination of important crops have been the outstanding weather developments of the last six weeks. April and the early part of May brought heavy rainfall along the Pacific Coast, which had been seriously dry. Near drouth over the spring-wheat belt has been at least temporarily relieved over a large part of the territory. On the other hand, the corn and cotton belts have experienced low temperatures and the start of crops has been considerably delayed.

"Until the beginning of April, southern California had felt a severe shortage of reserve moisture, but this situation was quickly changed by heavy rainfall in April. At the present time there is little suffering for want of moisture in the ground in this state, and in some places the total rainfall for the last seven months has been above the normal.

"In the northern part of the Pacific Coast region, however, the marked deficiency which had been built up throughout the winter was only accentuated by the light rainfall of April. Heavy rains which occurred in this territory during the early part of May have, therefore, occasioned much optimism among the farmers. An inch of rain during the first ten days of the month at Roseburg, Oregon, and Seattle, and more than one and a half inches at Portland will not, it is true, make up any large part of the existing deficiency but for the time being will be of great benefit to grain, fruit and other crops in the locality and will lessen the risk of forest fires. Throughout this section, the average yearly rainfall is large but only about a quarter of it is normally received between the first of April and the end of September. Even with the recent rains the supply of reserve moisture which can be drawn upon by crops this summer is not large.

"Nearly two inches of rain at Bismarck, North Dakota, during the first ten days of May and one and a quarter inches at Williston in that state and Huron, South Dakota, while not enough materially to reduce the subsoil shortage, will nevertheless enable the seed already planted to make a favorable start. Reports from other stations in eastern Montana, however, the eastern part of North Dakota, Minnesota and the southwestern section of South Dakota, show only showers thus far in May. In southwestern Minnesota rains have helped pasture land in daily sections, but as a whole the state is still very dry, the condition of the wheat crop and pasture is poor and feed supplies are limited.

"Like the corn belt the cotton-growing territory has had weather too cool for seed germination and the crop is late in starting. East of the Mississippi the country has been very dry since the first half of April but this circumstance has permitted a better preparation of the soil and except in the Carolinas May rains have been sufficient for present purposes. West of the Mississippi rainfall has been too plentiful this spring and has retarded crops. Such delay will not be so serious, however, in the southern part of this section where the growing season is long and in the plains the supply of moisture in the subsoil will be welcome later in the season. How well last year's deficiency in central Texas has been overcome is evident in the excess at Taylor, Texas, which a year ago was in the center of the drouth-stricken area."

Think of this when you buy cigars

There are so many cigars on the market today—so many salesmen calling to see you with persuasive sales talk about each brand—that it is no wonder you sometimes sit back and wish there was some way you could decide which brands are really best for your business.

There is, after all, but one sure way in which you can solve this problem and that is to ask yourself this all-important question:

"Is this a new and untried cigar I am urged to buy, or is it a cigar which is already known to the smokers of this country?"

In the last analysis, the established worth and reputation of a cigar mean more than all the talk about "free deals," "special discounts," "biggest advertising campaign in history," and all that sort of thing.

For all the free deals and special prices in the world aren't worth three cents to you if the cigar won't sell.

You know that is so and if you think about it a little, you will see why so many dealers have found the Bayuk line such a profitable line to handle.

For nearly thirty years Bayuk Cigars have been known as the good old standbys in cigar stores the country over. Many other brands have come and gone in this time, but the Bayuk business has grown with each passing pear.

Because we have played fair with the trade! Because we have put honest quality into our cigars! Because we have maintained fair prices!

Bayuk Brands Build Business!

Manufacturers of fine cigars since 1897

BAYUK CIGARS Inc.

PHILADELPHIA

It's Ripe Tobacco Every Bayuk Cigar

Here are the five Bayuk Brands

Havana Ribbon — Charles Thomson

Bayuk Philadelphia Hand Made Perfecto

Prince Hamlet — Mapacuba

N. C. L. T. A. CONVENTION

(*Continued From Page 6*)

industry in this connection before your Senators and Congressmen with telling effect."

The president's address was followed by the report of the Washington representative, W. L. Crounse.

W. S. Fuller next read his report as chairman of the Credentials Committee and read the names of the delegates and alternates attending the convention.

The Treasurer's report was then read, and President Waller appointed the following Resolutions Committee: Howard S. Cullman, chairman; N. Bijur, B. L. Haas, Milton Ranck and George Berger.

Adjournment was then taken until Tuesday morning.

Following the first session, automobiles were waiting to take everybody to the Tumble Brook Country Club, where a golf tournament was staged, in spite of the fact that it was raining. Philip Hammerslough was the winner of the first prize.

Those who did not wish to play golf were handsomely entertained in the club house. A splendid banquet was served in the evening in the club house, attended by approximately 200 guests. An excellent vaudeville entertainment was provided and dancing was enjoyed during the evening.

The second session was opened at 10 A. M., and the report of the Resolutions Committee was read by the chairman. The following resolutions were adopted:

Protest Against Importation of Cuban Cigars by Parcel Post; Price Protection Legislation endorsed; Philippine Differential in the Wrapper Tobacco Tariff endorsed; Dad's Day Movement endorsed; Limit on Free Storage and Insurance endorsed; the Jones Bill Authorizing Free Zones endorsed; the Enactment of the Gilbert Bill in its present form vigorously opposed; More Liberal Appropriations for the Bureau of Plant Industry advocated; Changes in the Present Parcel Post Rates advocated; each present member urged to obtain a new member for the association; Thanks to the Trade Press for Assistance in Publicity Work; Services of the Washington Representative, W. L. Crounse, Be Continued; Thanks to the Entertainment Committee, and a resolution authorizing a printed report of all resolutions adopted be mailed to each member.

The following officers were elected for the ensuing year: President, Jerome Waller; vice-president, Gordon Stewart; secretary, Percival R. Lowe, Jr.; treasurer, Maurice Hartman. Directors: Nathan Bijur, John H. Duys, Fred B. Griffin, J. J. Rogers, W. S. Paley, William Lukaswitz, M. Samuels, H. Curtis, J. Emery Long, George Berger, and Philip Hammerslough.

New York City was decided on for the annual meeting in 1927, to be held on June 6 and 7.

The Cuban Tobacco Company has declared a semi-annual dividend of 2½ per cent. on the preferred stock of the corporation, payable June 30 to stockholders of record June 15.

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY
Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.
(AFTER PUBLICATION $10.00.)

SWISHER BUYS CONTROL OF ORRISON COMPANY

A controlling interest in the Orrison Cigar Company, which was incorporated at Columbus, Ohio, last week, has been purchased by Harry Swisher, and the name of the company has been changed to the Swisher-Orrison Company. The company, formerly located in Bethesda and Marion, Ohio, will move their headquarters to Newark, Ohio, within the next month.

OLLENDORF JOINS PREFERRED HAVANA

Jonas J. Ollendorf, former manager of the cigar department of Park & Tilford, who was forced to resign his position with that company some time ago on account of throat trouble, announces that he has joined the forces of the Preferred Havana Tobacco Company and will now put forth every effort to promote the sales of "Henry the Fourth."

1000 MILES FOR A SMOKE

Talk about walking a mile for a "Camel"—James Neely was confined in a Washington, D. C., jail and also was denied the privilege of smoking while there, so he "pulled the strings" until he was transferred to a prison in Chicago, where he is allowed to enjoy the fragrant weed.

The American Cigar Company on June 3 declared a quarterly dividend of 1½ per cent. on the preferred stock of the corporation, payable July 1 to stockholders of record June 15.

Foil-wrapped
Actual size

Here, Sir, is Your Share of the Tax Reduction

Robt Burns

PERFECTO GRANDE

FULL Havana Filler

2 for 25¢

MEET a new member of the famous Robt Burns family—the Perfecto Grande! A new and larger cigar; a direct offspring of the recent reduction in cigar taxation; a cigar born of our long-standing determination to surpass, when possible, even our previous efforts in value-giving.

For years we have planned to give the smoking public this great and extra value. Tobacco from the finest Cuban crops had been stored—aging and mellowing; experience, skill and enormous production facilities awaited only the action of Congress in reducing the cigar tax to make its introduction possible.

The Robt Burns Perfecto Grande, individually foiled, is at your pleasure. A Grande cigar in all that the name implies. Substantially larger than the usual Perfecto, FULL Havana filler from the sweetest-tasting, mellowest, most fragrant Cuban crop in years—and foil-wrapped to preserve the full flavor and freshness and prevent breaking in your pocket.

Ask about the Robt Burns Perfecto Grande today.

General Cigar Co., Inc.

News from Congress

(*Continued from Page 10*)

It was pointed out that the real test of the new revenue law has not yet developed, but will come in the fiscal year 1927, when the full effect of the reductions will be felt over an entire year. Until there is some indication how the Treasury will fare under the new law, it was intimated, there will be no thought of further tax revision by the administration. Appropriations made during the present session of Congress have been very heavy, despite the continued demand for economy, and it is feared that this may tend to create a deficit.

It is also felt by the President that the present healthy condition of the Treasury is due to our prosperous trade conditions, both as relating to business in this country and abroad, and any falling off in trade, even though temporary, would immediately be reflected in Government receipts. Safety, therefore, demands that the present rate of taxation be continued until the full effects of this year's cuts have been felt, it is believed by the President.

Congress Now Looking for Adjournment by End of June

Adjournment of the session late in June, the Senate to reconvene in November for the impeachment trial of Judge English, is now the hope of House leaders, who admit, however, that the end of the session will be fixed, not by the House but by the Senate, which still has considerable legislation to consider. The House, it is declared, could finish up its work and adjourn on a week's notice.

The outstanding feature in the Senate is agricultural relief, for some action on which the agricultural bloc is insistent. Consideration of this measure was delayed by a filibuster on the migratory bird bill, but it was finally agreed that the latter should be temporarily laid aside in favor of agricultural legislation, which was taken up on June 2. There are a number of other important measures pending, but few will be considered at this session, it is now indicated. At the demand of the administration, Congress will approve the French debt pact, already passed by the House; the Senate may take up the River and Harbor bill, also passed by the House, and there is one appropriation bill remaining to be acted upon.

Congress has already remained in session longer than was originally predicted by its leaders, who set May 15 as the probable date of adjournment.

Committee Recommends Abolishment of Pullman Surcharge

Enactment of the bill introduced by Senator Robinson, of Arkansas, abolishing the Pullman surcharge, was recommended to the Senate June 8 in a report filed by the Committee on Interstate Commerce.

The surcharge was imposed as a method of producing revenue in war time and should not be continued now that the emergency has passed, it was declared in the report, which adds that the railroads now are not in need of this revenue to meet their expenses.

"The conditions of the railroads generally at the present time, as reflected in annual reports and statistics, show that the railroads, particularly the Class 1 railroads, are on a sound footing and do not need the surcharge," it was asserted. "The Class 1 railroads are those which receive the greater percentage of the surcharge revenue.

"It is wrong in principal and economically unsound for certain railroads not in the Class 1 group to place an excessive charge upon the Pullman passengers in order to bolster up the income of such railroads from freight traffic, which produces inadequate revenue."

Proceedings are pending before the Interstate Commerce Commission for a readjustment of freight rates, it is pointed out, and such readjustment should be made upon the merits of the case, and Pullman passenger travel should not be penalized because of inadequate revenue from freight business.

Department of Commerce to Make Market Survey of New England States

A marketing survey of the tobacco and other industries in New England is to be made by the Department of Commerce with the assistance of the New England Council, representing industrial and commercial interests of that section, it has been announced.

Trade trends affecting the production and distribution of merchandise will be studied and analyzed by the department with particular emphasis on ascertaining where New England products are now being sold and whether they are being distributed in their own New England market as intensively as possible.

Basic information for gauging the present and potential marketing possibilities of the area will also be collected for the benefit of national distributors.

Facts concerning the strength and character of the New England marketing area as reflected by local industry, commerce and agriculture, subsidiary trade areas, occupations and other trends of consumer buying habits will be compiled. A thorough examination of all New England industries will be made with the idea of analyzing their present difficulties in methods of manufacturing or of marketing. The question of keeping up employment steadily in place of permitting seasonal occupation to have the usual disintegrating effect will receive attention. The relation of New England to its sources of raw materials will also be studied. Based upon these and other points, the survey will endeavor to show for each industry the conditions influencing the prosperity of New England's major activities.

Similar surveys have been made of the Philadelphia marketing area and of the Southeastern States. It is planned by the department eventually to cover the entire country by such studies.

LETTERS FROM THE STORE KID

(*Continued From Page 12*)

lernd the how not to do its from Perky Moore and now Ime lerning the how to do its from my boss.

I gess you got a good enuf boss Pinky, but he aint ever going to get enuf bizness to be a milyunair. Heez too eezy and he dont hussle enuf for customers. Its a bad thing for you to work in a store like that becaws you ll get so you think getting along the eeziest way is all to the good and you ll hav one foot in the grave and the other in the old mens home without ever getting enny farther from Squawville than a flivver will ride in a day. Snap out of it Pinky and get sum ambishons.

Yours for ambishons,

SPIKE.

ORIGINAL

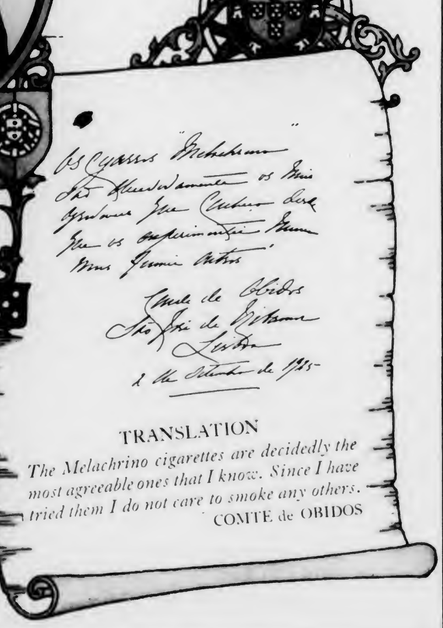
MELACHRINO

"The One Cigarette Sold the World Over"

The Comte de Obidos is but one of the many personages of royal and noble birth who smoke and endorse Melachrino cigarettes.

COMTE de OBIDOS

Distinguished nobleman, scion of the first family of Portugal next to the royal house. Boyhood companion of the late King Carlos. Frequently in Paris, where he is a leader in the highest society.



TRANSLATION

The Melachrino cigarettes are decidedly the most agreeable ones that I know. Since I have tried them I do not care to smoke any others.

COMTE de OBIDOS

Plain, Cork or Straw Tips

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

COPPER FALLS:—44,639. For cigars. May 26, 1926. Albert G. Grosjean, Mellen, Wis.

BUFFALO ATHLETIC CLUB:—44,644. For all tobacco products. March 15, 1926. Buffalo Athletic Club, Buffalo, N. Y.

LA MARTARA:—44,645. For all tobacco products. June 2, 1926. M. E. Starlight, New York, N. Y.

KANT LAY STRAIGHT:—44,646. For cigars. June 3, 1926. El Francisco Cigar Co., Yoe, Pa.

BOYISH-BABE:—44,647. For cigars. June 3, 1926. El Francisco Cigar Co., Yoe, Pa.

GULF COAST SPECIAL:—44,648. For cigars only. June 2, 1926. Joe Endris, Bilori, Wis.

NOCLANT:—44,650. For cigarettes. May 27, 1926. John Rubis & Theo. Papas, Poughkeepsie, N. Y.

TRANSFERS

SAN FINO:—33,711 (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered July 10, 1907, by O. L. Schwencke Litho. Co., Brooklyn, N. Y. Through mesne transfers acquired by Harvey C. Wireman, Hanover, Pa., and re-transferred to T. H. Sheets, Hanover, Pa., June 1, 1926.

GREEN SEAL:—40,496 (Tobacco Merchants Association). For cigars. Registered December 24, 1917, by Wadsworth-Campbell Box Co., Detroit, Mich. Transferred to Thos M. Thurlby, Detroit, Mich., June 4, 1926.

LA CINTRA:—26,970 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered April 4, 1903, by Calvert Litho. Co., Detroit, Mich. Transferred to American Box Supply Co., Detroit, Mich., and re-transferred to M. Kornfield, Philadelphia, Pa., May 22, 1926.

BLUE GOOSE:—25,084 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered November 1, 1912, by Randall-Landfield Co., Chicago, Ill. Through mesne transfers acquired by Randall-Wagner Co., Inc., Chicago, Ill., and re-transferred to Moehle Litho. Co., Inc., Brooklyn, N. Y., May 20, 1926.

WISCONSIN PRODUCES ONE-QUARTER OF CIGAR LEAF

According to statistics the State of Wisconsin produces approximately one-fourth of all the cigar leaf tobacco grown in the United States. Out of a total of 433,479,203 pounds produced, Wisconsin raised 114,828,439 pounds.

FATHER'S DAY

(*Continued From Page 5*)

The Father's Day Committee, under the chairmanship of E. M. Freeman, has distributed to date to jobbers, manufacturers and dealers over 100,000 lithographed 14 x 22-inch eight-colored Father's Day posters, over 50,000 printed 7 x 20-inch two-colored Father's Day window strips and over 100,000 Father's Day envelope inserts. Those having been purchased by such manufacturers and jobbers as: American Cigar Company, New York City; General Cigar Company, New York City; E. Regensburg & Son, New York City; E. P. Cordero & Company, New York City; Julius Klorfein, New York City; Harry Blum, New York City; American Exchange Cigar Company, New York City; Sid. J. Freeman & Sons, New York City; H. Anton Bock & Co., New York City; B. Wasserman & Co., New York City; Galba Cigarrito Company, New York City; Park & Tilford, New York City; Porto Rican American Tobacco Company, New York City; The Leaf Tobacco Board of Trade of the City of New York, and over 100 other firms throughout the United States.

CROWN PRINCESS OF SWEDEN ENJOYS SMOKING

The Crown Princess of Sweden, while being interviewed by a collection of female writers for newspapers and magazines in New York City last week, called for her cigarettes, which were passed around, and the ladies advise that the Princess thoroughly enjoyed her smoke.

Incidentally, the Princess remarked about the smart appearance of the New York girls' legs, and stated that she thought it was on account of the lovely silk stockings they wore. According to her statement, she intends to take several dozen pairs of the stockings home with her, because they make them so much better here.

HOW GOOD NEWS DOES SPREAD

An interesting little booklet is being put out by the United States Tobacco Company, manufacturers of "Dill's Best" smoking tobacco, telling in an unique way just how the news spread that "'Dill's Best' is a mighty fine pipe tobacco."

First the news was brought to New York by ship and then later the news traveled west with the "Forty-niners"; then tourists carried the news around the globe, and soon orders were pouring into the Richmond factory from England and other foreign countries.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
Write for your FREE copy.
R. POLK & CO.
Detroit, Mich.
848 Polk Directory Bldg.
Branches in principal Cities of U. S.

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Nickle Business

During the War you wouldn't sneeze at it!

Now it is about half of all the cigars sold!

It is coming back stronger than "Babe" Ruth for the "Home-run" Record!

Are you going to get your share of it, or will you allow the trade to pass your door?

Do you realize that there are a number of five cent Manila brands on the market that have grown steadily in public favor for fifteen years—through war time and peace?

Do you know that Manila is sending to the United States a Nickle Cigar unsurpassed at any time in appearance, workmanship and smoking quality?

Do you know that there is a great army of American smokers that prefer a good five cent Manila Cigar to any other at the price?

Do you need a Cigar that sells, a Cigar that satisfies and builds trade for you and give you a good living profit—a difficult problem in peace time with price wars and narrow margins from nationally advertised brands?

A good, representative, Manila brand will pay you better than anything you can buy.

For Information, Write or Wire

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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JULY 1, 1926

VOLUME 46 No. 13

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED TO CORRESPOND WITH FIRM OR COMPANY who could use the services of a practical Factory Superintendent. Practical cigarmaker—hand work, suction, or fresh-work machines. Address Box 490 "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 JULY 1, 1926 No. 13

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN. AROMATIZER. BOX FLAVORS. PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

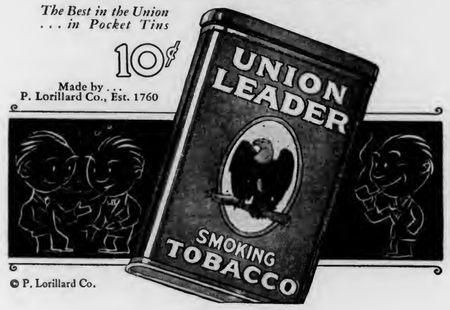
UNION LEADER

SMOKING TOBACCO

The Best in the Union ... in Pocket Tins

10¢

Made by ... P. Lorillard Co., Est. 1760



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WAITT & BOND

Blackstone

CIGAR

Extremely Mild

"BEST OF THE BEST"

OPTIMO CIGARS

VERY MILD VERY MILD

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

LA PALINA

CIGAR

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY

Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.

(AFTER PUBLICATION $10.00.)

Volume 46

THE TOBACCO WORLD

Number 13

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JULY 1. 1926 Foreign $3.50

TOBACCO ASSOCIATION ATTRIBUTES INCREASE IN USE OF CIGARETTES TO WAR

The Tobacco Association of the United States, at its annual convention held at the Hotel Traymore, Atlantic City, N. J., last week, declared that the 200 per cent. increase in the use of tobacco since the war was due to the fact that more women are using tobacco now than ever before and also that the increase in cigarettes was partly due to the fact that the men in the service during the World War were unable to get cigars, smoking or chewing tobacco as readily as they could cigarettes, so they naturally became accustomed to the use of the "fag."

R. T. Corbell, secretary, stated that the crop of tobacco this year would probably exceed the average output annually of 250,000,000 pounds. The industry expects a bigger business year because foreign countries are forced to buy their cigarette tobacco in America, as they cannot raise this type of leaf with the same quality and flavor as in the United States.

The convention this afternoon adopted a resolution protesting proposed increases in the import surtax on manufactured and leaf tobacco going into China, as recently suggested by the International Commission sitting in Peking. Delegates contended China is the largest consumer of inferior tobacco.

The State Department was petitioned to instruct American delegates on the commission to oppose the plan. The association re-elected A. B. Carrington, Danville, Va., president, and R. T. Corbell, Washington, secretary-treasurer.

A. B. S. AGENT FOR WINDOW SIGN

The American Box Supply Company have taken on the exclusive agency for the electric flashing window display and counter display sign manufactured by the Ludlow Manufacturing Company, of Kentucky, and which never fails to catch the eye of the passer-by.

The frame of the sign is finished in gold bronze, while the back is finished in gold lacquer. Both the frame and the back are made of sturdy sheet metal and will last a lifetime. Your message in color is placed on transparent material and displayed between two sheets of glass. The sign comes completely equipped with flasher, eight feet of cord, attachment plug and lamp; all packed in a corrugated carton insuring safe delivery.

The reading space is 8¾ inches by 9 inches. The base of the sign is 10 inches by 6¼ inches and the height 9½ inches.

PHILIP MORRIS-CONTINENTAL MERGER RUMORED

A merger of the interests of the Philip Morris & Company and the Continental Tobacco Company is being insistently rumored in the trade, and it is reported that when officials of Philip Morris & Company were approached on the subject they did not deny that negotiations were being discussed, although a definite agreement is nowhere in sight.

Since the Philip Morris Company is controlled by the Tobacco Products Corporation, which in turn controls the United Cigar Stores, and the Continental Tobacco Company, is a Schulte enterprise, the merger is being watched with keen interest.

The Continental Tobacco brands are "Dunhill" and "Revelation" tobacco and cigarettes, while the Philip Morris products are "English Ovals," "Marlboro," and "Rameses" cigarettes.

Economies in operating expenses will be the main objective of the combination. It is expected that stockholders in the two companies will receive share for share in the new company.

J. W. ALSOP AGAIN ELECTED PRESIDENT OF CONNECTICUT POOL

At the annual meeting of the Connecticut Valley Tobacco Association, held last week at Hartford, Conn., Joseph W. Alsop was again elected president of the organization for the ensuing year.

Other officers elected are: Levi P. M. Hickey, Connecticut vice-president; M. Larkin Proulx, Massachusetts vice-president; William F. Whitmore, secretary, and A. E. Nelson, treasurer. W. H. Myers and N. D. Prince are members of the executive committee.

Members reported that the drought in the Connecticut Valley section continues to be the worst in many years, and much damage to tobacco has been done by cut and wire worms. Cold weather has retarded the transplanting of the young plants, and unless warmer weather arrives soon, and some rain, the prospects for a good 1926 crop will not be favorable.

FORTY CIGARS A DAY

At an inquest at Derby, on May 21st, on Frederick James Minton, of Shardlow, who fainted while driving a motor car and was subsequently found dead at the wheel, it was stated that deceased had admitted regularly smoking forty cigars a day. Death was attributed to heart disease, due to drinking and smoking habits. Verdict in accordance with the medical evidence.—"*Tobacco,*" London.

PHILIPPINE CROPS BETTER IN QUALITY

Manila, June 21.

More and better quality tobacco will be produced in the Cagayan valley this year, latest reports received by the Bureau of Commerce and Industry from its field agents indicate. No heavy rain fell during the time the leaves were maturing, a fact which will greatly aid in turning out a better crop, it is stated. Buying has started in some of the districts.

The Manila market, however, rules quiet, showing signs of a weaker undertone for Isabela and Cagayan. Other grades remain steady. Sellers are reported generally anxious to sell, while buyers proceed cautiously, making no purchases beyond their immediate requirements. Samples of the 1926 crop recently received in the city prove the report that this year's crop will be an improvement over that of last year in point of quality.

RECEIVER FOR KRAUS & COMPANY

Millard H. Laupheimer, vice-president of Kraus & Company, of Baltimore, Md., has filed a bill of complaint asking that a receiver be appointed for Kraus & Company.

Mr. Laupheimer states that the conduct of the business has fallen on his shoulders on account of the death or absence of the three senior members of the firm, and that he has been unable to conduct the business at a profit.

Jacob S. New has been appointed receiver, with bond of $50,000. Kraus & Company manufacture the "In-B-Tween," and other brands of cigars.

It is believed that if the assets are liquidated gradually, there will be more than enough to satisfy all debts in full.

"7-20-4" RAISES PRICES

R. G. Sullivan, Inc., manufacturers of the "7-20-4" has sent the following announcement to the trade:

"Owing to increased labor costs, the following prices on our brands will become effective June 18th:

7-20-4 Londres	$98.00 per M
7-20-4 Perfecto	98.00 " "
7-20-4 Ten Pack	98.00 " "
7-20-4 Five Pack	98.00 " "
7-20-4 Pony's	52.00 " "
The Dexter	57.00 " "
The Dexter Five Pack	57.00 " "
H. E. P.	105.00 " "
Derryfield Club	105.00 " "

"The usual additional charge of $2 per M will be made on all brands packed in 1/40th boxes."

AMERICAN CIGARETTES WIN

Manila, June 22.

The importation of tobacco and its manufacture into the Philippine Islands for March was valued at $331,217 as compared with $171,113 for the same month of last year. The almost two-fold increase is not due to lower local production of native tobacco, according to dealers. The reason is found in the newly-acquired habits of local "cake-eaters." This class of the younger generation uses only "Fatimas," "Piedmonts," etc., and with them native cigarettes are taboo. It is also said that American cigarettes have been steadily gaining favor with the schoolboys for their high flavor. The attempt of La Insular, Katubusan and others to compete with Egyptian cigarettes in the matter of "cork-tipped" varieties has not been successful.

J. B. THATCHER A VISITOR

John B. Thatcher, of New York City, is at present sojourning in Philadelphia, going the rounds of the cigar box manufacturers in the interest of his firm, the Acme Corporation, of St. Louis, Mo., manufacturers of rotary-cut cigar box lumber. He has also recently been appointed representative for the firm of Alexander Ungar, Inc., of Brooklyn, N. Y., manufacturers of sawed cedar cigar box lumber, including cedar shooks.

Incidentally, Mr. Thatcher celebrated a birthday on Saturday, June 26th. We really don't know just how old J. B. is, but he doesn't look to be a bit more than thirty-five. And, anyway, "a man is only as old as he feels."

E. G. MERZ STOPS OVER

Ed G. Merz, cigar box manufacturer, of Chicago, Ill., was in Philadelphia for a few days last week, en route to New York, where he sailed on the "Carinthia," on June 29th, on the North Cape Cruise.

He was accompanied by Mrs. Merz and their daughter. They expect to sail from Southampton on their return voyage on September 25th, on board the "Aquitania."

WAS IT A SPECIAL DEPOSIT?

(By M. L. Hayward)

"I've taken the local agency for the Inland Finance Corporation, and they want me to put up the usual $1000 bond. Will you sign it?" the customer queried.

The customer was one of the tobacco merchant's best, but the latter naturally demurred.

"Why don't you get the usual bond from a surety company," he suggested.

"Oh, you needn't be afraid," the customer assured him; "I'll deposit $1000 cash with you; you can deposit the cash in the bank in your own name, hold it as long as the bond runs, and credit me with the bank interest."

"I don't see how I'm running any risk that way," the merchant agreed, signed the bond, accepted the cash, and deposited it in the local bank, after explaining the circumstances to the cashier.

"We can arrange that easily," the cashier told him, and handed the merchant a deposit slip marked "escrow account," and the deposit slip stated at the bottom that the money had been deposited in escrow as surety on a certain bond, "to be used only in case of forfeiture of the bond."

A month later the bank was insolvent, and the State Finance Commission took charge.

"I didn't have enough to my credit to worry about, the merchant assured himself, and demanded the $1000 deposit in full from the commission.

"You've got to take 'pot luck' with the general creditors of the bank," the commission assured him.

"No, this was a special deposit; I'm entitled to be paid as a preferred creditor ahead of the general creditors," the merchant contended, and the Missouri Court of Appeals ruled in his favor in a case reported in 253 S. W. 15.

"Under these facts the trial Court was clearly justified in holding that this was not a general deposit, but was held as a special deposit, the title to which did not go to the bank, but on the other hand it was acting as a mere trustee or bailee of this fund, to be paid out to the merchant in the event that he suffered loss on account of having signed the bond, and to be checked out by him and paid back to the customer in case he was not required to pay anything by reason of having signed the bond," said the Court.

EDITORIAL COMMENT

LARGE cigars failed to make the headway in May that was anticipated. Nevertheless withdrawals to date are ahead of last year and we all hope that the present gain will be greatly increased with the advent of Fall orders.

There will unquestionably be a thorough test of the ability of the "Nickel" cigar to come back, before this year is out. A nickel is a recognized unit of purchase in the cigar industry. There has been no lack of cigars selling at that price for many months, but on the other hand the statistics while showing increases in the Class A division do not indicate that there has been any mad rush on the part of the smoking public to set up any overwhelming record.

Merely as a smoker of cigars, it is our observation that if good and satisfying cigars can be purchased only in the C and D classes there must of necessity be fewer smokers of cigars, and fewer cigars consumed. Ford has made a success of Class A automobiles because they give the purchaser all that he expects for his money.

LOCALLY Father's Day seems to have boosted cigar sales sufficiently to have made an impression, but that about covers the results.

There isn't any question about the important part that the National Board of Tobacco Salesmen played in this good movement, and the only regret is that the celebration was not more substantially supported by the daily press.

We ran across a number of "Dads" that didn't know that June 20th was "Father's Day," and we ourselves found practically no publicity on the subject in the local newspapers. And so far as that is concerned "Mother's Day" received less publicity this year so far as our observation is concerned, than in any year since it was instituted.

Whether the Associated Press and the managing editors of the daily press are succumbing to hardening of the heart, we cannot say. We do say, however, that the two days set apart to honor our parents received comparatively little attention from the daily press.

Of course all editors are suspicious of the possibility of letting publicity get through into the columns of their newspapers that should be paid advertising, and undoubtedly the price of carnations on the day preceding "Mother's Day" has had a lot to do with it.

However, properly handled, "Father's Day" ought to bring forth plenty of legitimate publicity without tying any commercial tin cans to it.

The National Board of Tobacco Salesmen has done a good work and is to be congratulated. We hope that their efforts will be redoubled for 1927. The daily press ought to be enough interested in one of its largest advertisers to support such a movement without playing any favorites whatever, and it follows that the cigar industry will be encouraged to use advertising space when it is convinced that its efforts will be properly supported with general publicity.

A lot of us would be out of luck if it wasn't for "Dad," and no effort should be too great to establish a day, nationally, on which to honor him.

THE Third Annual Tobacco Trade Golf Tourney held on June 22d under the auspices of the "United States Tobacco Journal" was successful in bringing out about one hundred of the golf enthusiasts of the industry.

A little play is always good for the business man and the "United States Tobacco Journal" has hit upon a very happy plan of bringing the golfers of the tobacco trade together.

Such gatherings under the auspices of a trade journal help to increase the respect and esteem in which trade journals are held not only in the tobacco industry but in all industries.

THE TOBACCO WORLD congratulates the "United States Tobacco Journal" on the success of its latest tournament, and we trust that its efforts toward the development of the sporting instinct throughout the industry may bring healthy results to the tobacco business, to the trade journal sponsoring this play-day, and to trade journalism generally.

FLEISCHHAUER TRAVELS 1,500,000 MILES

H. J. Fleischhauer, well-known lithographer, of 68 North Fourth Street, last week completed over 1,500,000 miles of travel on the railroad. Mr. Fleischhauer has been commuting between Cape May, N. J., and Philadelphia for over thirty-five years, and, last week, lost a commutation ticket for the first time in that time and was forced to purchase a duplicate.

He lives at Cold Spring, about a mile and a half from the Cape May station and has to arise much earlier in the morning than the majority of us are in the habit of doing in order to arrive in Philadelphia before nine o'clock A. M. He drives to and from the Cape May station in his own car regardless of weather conditions.

He has ridden on trains with Presidents Harrison and Wilson and can tell many interesting stories of his experiences in train riding.

BAYUK DIVIDEND

A quarterly dividend of 1¾ per cent. on the first preferred stock of Bayuk Cigars, Inc., has been declared, payable July 15th to stockholders of record June 30, 1926. Quarterly dividend on the convertible second preferred of 1¾ per cent. and 2 per cent. on the 8 per cent. second preferred stock was also declared.

RESULTS OF FATHER'S DAY CAMPAIGN SHOW MOVEMENT IS GAINING IN FAVOR

While manufacturers and jobbers locally did their part willingly in trying to put across the idea of giving Dad a box of cigars for Father's Day, June 20th, the retailers here were slow to grasp the idea that there was much to be gained from the movement, and it must be said, therefore, that Father's Day was not a "howling success" here among the tobacco trade.

However, reports from other parts of the country indicate that there was a decided increase in the sale of cigars as a result of the advertising campaign, sponsored by the National Board of Tobacco Salesmen's Associations, under the management of Emanuel M. Freeman, and local men feel that the movement should be followed up from year to year, and that it will eventually prove of great value to the cigar industry.

It is to be hoped that the sponsors of the idea will keep in mind the old saying, that "Rome was not built in a day," and stick to it until results are obtained commensurate with the effort which has been put forth.

SHETZLINE WINS PRIZE IN WAITT & BOND GOLF TOURNEY

Harry Shetzline, of the firm of Yahn & McDonnell, Philadelphia distributors of Waitt & Bond's "Blackstone," carried off second prize in the annual Waitt & Bond Jobbers' Golf Tourney on Monday, June 21st. Harry's net score was 82, and he was awarded a handsome golf bag, as second prize. The first prize was won by J. Donovan, of Donovan & Bressler, of Williamsport, Pa. The tournament was played on the Baltusrol Golf Club course, just outside Newark, N. J.

Following the tournament a splendid banquet was served the participants and guests at the Washington Restaurant, in Newark, N. J. Several acts of vaudeville were given during the banquet, which proved highly entertaining.

WARDEN McKENTY DIES FROM BURN CAUSED WHILE LIGHTING CIGARETTE

Robert J. McKenty, who became nationally famous as warden of the Eastern Penitentiary, because of his reform methods, died last Friday evening at his home 7917 Walker Street, of blood poisoning as the result of a burn on his hand which he received several weeks ago while lighting a cigarette.

He was sixty-seven years of age and had been prominent in political affairs of the city for many years.

ROUNDUP THIEVES WHO PLANNED WHOLESALE ROBBERY OF COUNTRY CLUBS

The mystery surrounding the reported robbery of the Philmont Country Club, just outside of Philadelphia, about two weeks ago was cleared up on last Saturday by the arrest of the confessed thieves in New York, together with the receivers of the stolen property.

About two weeks ago the records of the Abington police showed a robbery had been reported at the Philmont Country Club of $70 worth of cigars and cigarettes and other plunder consisting of trophies won by the Club. Officials of the Club, however, denied there had been any robbery.

However, when the thieves were arrested in New York, they confessed to the robbery of several country clubs in the vicinity of Philadelphia and cigars and cigarettes worth about $600 were recovered. Many of the silver and gold trophies, however, had already been melted down and can never be recovered.

The men confessed that it was their intention to "clean out" many of the larger clubs, but they were intercepted when they attempted to rob the Cedarbrook Country Club last Tuesday morning, and one of the men was captured. He confessed after a hard grilling and implicated the men in New York, which resulted in the capture of the rest of the gang.

CONGRESS TEAM BEATS THE STENTONS

The baseball team of the Congress Cigar Company beat the Stentons at the Stenton Field Club on Sunday, June 20th, to the tune of 11—9.

Gus Brecht, of F. Brecht Sons, cigar box manufacturers, pitched for the Stentons. Gus is an "old timer" in the baseball game and showed the Congress team that he still had plenty of stuff, but the Congress team put Ben Paley in in the ninth inning as a pinch hitter, with the result that Ben almost knocked the ball clear out of sight bringing in the two runs which broke the tie and won the game.

PORTO RICO TOBACCO EXHIBIT AT THE SESQUI

Francisco Linares, Porto Rican government agent, and M. T. Saldana, his assistant, were visitors in Philadelphia recently, supervising the installation of the tobacco exhibit of the Porto Rican government at the Sesqui-Centennial Exposition. We understand the Porto Rican exhibit will be the only tobacco exhibit at the Exposition.

RECEIVER APPOINTED FOR TRI-STATE CO-OP.

On June 19th, Federal Judge Isaac M. Meekins, of Elizabeth City, N. C., announced the appointment of receivers for the Tri-State Tobacco Growers Co-operative Association.

Receivers appointed are: M. L. Corey, of New York City; James H. Pou, of Raleigh, N. C., and Hallet S. Ward, former Congressman, of Washington, N. C.

The appointment of receivers followed a hearing lasting almost a week before Judge Meekin. Other hearings have been held in different courts previously. Counsel for the Association announced they would appeal the decision appointing a receiver, although they were entirely satisfied with the personnel of the receivership.

The final order intimates that the court found that the Association had been mismanaged to such a degree that there were not sufficient funds left in the company to pay members for tobacco already delivered.

The order also releases members from making any further delivery of tobacco to the Association under existing conditions.

The receivers are each required to file a bond of $250,000.

The receivers were expected to meet in Richmond on last Monday and to proceed to at once take over the affairs of the Association.

AMERICAN SUMATRA MEETING TO COMPLETE FINAL ARRANGEMENTS

A meeting of the stockholders of the American Sumatra Tobacco Company has been called for June 28th to complete final arrangements for the transfer of the assets of the old company to the new company as of August 1st. Ninety-six per cent. of the preferred stockholders and ninety-two per cent. of the common stockholders of the old company had already assented to the plan for reorganization so it was expected that no opposition would be met at the final meeting.

The new company will start off with net quick assets of $3,000,000 and no outstanding debt, as a result of writing down buildings and land valued by the old company at $8,500,000 to a present conservative valuation of $2,500,000.

If conditions remain the same during the next year as prevailed during the year just passed, the new company anticipates net earnings for their first year of $1,000,000.

HARDIN VICE-PRESIDENT OF A. T. COMPANY

J. Lawson Hardin, who has been an auditor for the American Cigar Company for a number of years, was elected a vice-president of the company at a meeting of the Board of Directors held a short time ago.

Mr. Hardin was born in Charlotte, N. C., and received wide auditing experience in a banking institution at Danville, Va.

He joined the American Tobacco Company in 1899, and the American Cigar Company in 1902.

Other changes made at the meeting of the Board are: C. V. Seaman, elected treasurer; Sidney Schou, elected secretary, and will also continue as assistant auditor, and George E. Bolivar was elected assistant secretary and assistant treasurer.

CLARK AND SNOVER LIABILITIES MOUNT

The recently appointed receiver for the firm of Clark and Snover, of Scranton, Pa., estimates that liabilities of the firm will amount to over $110,000, and assets enough to fully cover all claims.

It is anticipated the business will be continued.

UNITED STATES CIVIL SERVICE EXAMINATION

The United States Civil Service Commission announces the following open competitive examination:

ASSISTANT WAREHOUSE EXAMINER
(Wool, Cotton, Tobacco)

Applications for assistant warehouse examiner must be on file at Washington, D. C., not later than August 10th. The examination is to fill vacancies in the Bureau of Agricultural Economics, Department of Agriculture, for duty at Washington, D. C., and in the field.

The entrance salary is $2400 a year. After the probational period required by the civil service act and rules advancement in pay without material change in duties may be made to higher rates within the pay range for the grade, up to a maximum of $3000 a year. Promotion to higher grades may be made in accordance with the civil service rules as vacancies occur.

The duties will be to inspect warehouses to determine their suitability for the storage of agricultural products, particularly cotton, wool, tobacco, potatoes, peanuts, broomcorn, dried fruit, dried beans, sirups and canned fruits and vegetables; to determine capacities of warehouse and amounts of stocks therein; and to perform miscellaneous duties in connection with the administration of the United States Warehouse Act, including the preparation of reports and the handling of correspondence. In the inspection of warehouses it is necessary to analyze financial statements and to prepare, clear and concise reports.

Competitors will be rated on their education and experience, and a thesis or discussion to be filed with the application.

Full information and application blanks may be obtained from the United States Civil Service Commission, Washington, D. C., or the secretary of the board of United States civil service examiners at the post office or custom house in any city.

SWEDEN'S MONOPOLY

Sweden, since 1915, has had a tobacco monopoly in the form of a company in which both the money of the State and that of private capitalists is employed. This monopoly, states "Die Tabakwelt," has got it into its head to make its own productions prevail in Sweden. It does not forbid the importation of foreign tobacco goods, but taxes them so heavily that importers shrink from bringing in cigars, cigarettes, or smoking tobacco. All imports come in by way of the monopoly and the importer has to pay the duty in advance.

PHILIP MORRIS INCOME

Report of Philip Morris and Company, of New York, manufacturers of "Marlboro" cigarettes and other brands of tobacco and cigarettes, shows net income of $193,518 after charges, for the year ending March 31st, compared with $140,050 for the same period a year ago.

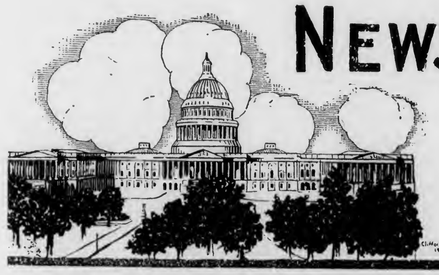
NOTA BENE

Indelible

"Why did you cancel your order for those fountain-pens?"

"Because the salesman wrote down my order with a lead-pencil."

—Slo-Grins.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cigar Tax Refund Estimated at $4,250,000

THE sum of $4,250,000 will be required for the refund of taxes on cigars under Section 1205 of the Revenue Act of 1926, members of the House Committee on Appropriations were told by officials of the Bureau of Internal Revenue during consideration of the second deficiency appropriation bill, introduced in the House June 24. The measure carries that sum, together with $1,000,000 for the refund of automobile taxes.

Approximately a year will be required for the adjustment and payment of the claims submitted under the bill, all of which had to be filed by May 28 last, the committee were told.

The amount required for these refunds was ascertained by taking the amount of the difference in rates between the revenue act of 1924 and that of 1926 on 1,400,000,000 large cigars weighing more than three pounds per thousand and 167,000,000 small cigars weighing not more than three pounds per thousand, it being estimated that these figures represent the quantity of cigars inventoried on March 29 last, the effective date of the change of law. These figures were arrived at as follows:

When the tax on cigars was last reduced and a rebate thereon was allowed under the act of March 2, 1901, such rebate was paid on 1,064,400,918 large and 255,027,953 small cigars. The number of large cigars on which rebate was paid was 18.44 per cent. of 5,770,-934,369 large cigars tax paid during the fiscal year ending June 30, 1901, and the number of small cigars on which such rebate was paid was 37.26 per cent. of 684,504,050 small cigars which were tax paid during the same fiscal year. Applying these percentages to the tax payments on 6,917,333,803 large and 500,253,-293 small cigars which were tax paid during the fiscal year 1925, or 6,500,751,954 large and 448,204,613 small cigars which were tax paid during the calendar year 1925, with other factors identical, there would be 1,275,556,353 large and 186,387,670 small cigars inventoried as of March 29 last, based on fiscal year figures, or 1,198,738,660 large and 167,001,038 small cigars to be inventoried on this latter date based on the calendar year 1925 tax payments.

The different provisions in the 1926 tax law, as compared with that of 1901, however, both as to rates and as to cigars in transit, it was necessary to increase the figures and it was estimated that there would be 1,400,000,000 large and 167,000,000 small cigars on which there would be tax refunds.

The refunds by classes, it is estimated, will be $1,150,800 for Class A cigars, $726,600 for Class B, $2,167,200 for Class C, $48,300 for Class D, $12,600 for Class E and $125,250 for small cigars.

All Taxpayers Who Are Unable to Meet Instalments on Time May Receive Extension by Application to Collector

Members of the tobacco industry and other taxpayers who are unable to make the instalment payments of their taxes when they become due should take the matter up directly with the collector of internal revenue for their district, according to information received by Senator Fletcher of Florida in response to a request to the Commissioner of Internal Revenue that appropriate relief be afforded to constituents of the Senator who were unable to make such payments.

"Any question relating to an extension of time within which to pay an instalment of tax should be taken up by taxpayers with the collector of internal revenue of their district," said Commissioner Blair. "Constituents should be advised that a request for an extension of time within which to pay an instalment of tax should be made on or before the due date of the instalment. The application should show the amount of the instalment, the period of time for which the extension is desired, and a statement as to the reason why such extension is necessary. This statement should be sworn to by the taxpayer and transmitted directly to the collector, who will give the matter due consideration."

All Parcel Post Shipments to Canada Must Have Customs Declaration Attached

Catalogues mailed by American manufacturers and dealers for delivery in Canada should not be sent by parcel post unless accompanied by a customs declaration, as required by the Canadian authorities for all parcel post packages, according to information made public by the Post Office Department.

Catalogues for Canada may be sent by mail as printed matter at the rate of one cent for each two ounces or fraction thereof, with limits in the case of single volumes of eleven pounds and in the cases of parcels containing more than one copy of four pounds six ounces.

Reports to the department indicate that many American concerns are sending catalogues to Canada by parcel post, doubtless in many cases because books in the domestic service of the United States are subject to parcel post rate of postage. Where it is deemed more advantageous to do so, however, there is no bar to the sending of catalogues to Canada by parcel post, but in such cases the parcel must be accompanied by a customs declaration.

(*Continued on Page 14*)

This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1 6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75c to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.

GOUCHER SMOKING BAN HITS SNAG

According to newspaper reports the Goucher College ban on smoking by students is to be attacked by the Alpha Phi Sorority when it returns to the college in the fall.

Miss Dorothy Rogers, of Collingswood, N. J., is quoted as saying that "Nobody obeys the smoking rule, so why have it?"

She is reported to have been a delegate to the Alpha Phi Convention, held at Swampscott last week, and it was also her intention to convince the convention that cigarettes are all right for women.

Her father, Dr. E. B. Rogers, a prominent physician of Collingswood, however, stated that Miss Rogers was not a delegate to the Convention but just happens to be spending a short vacation at Swampscott during the time of the Convention, and if she is fighting for the smoking privilege at Goucher, it is simply a matter of principle as he is "certain she does not herself smoke."

JEROME SHEIP A VISITOR

Jerome H. Sheip, of the firm of Jerome H. Sheip Company, Inc., manufacturers of cigar box lumber, Mobile, Ala., was in Philadelphia for a few days last week, accompanied by Mrs. Sheip. They later sailed from New York on the "Majestic" for a ten weeks' tour of European countries, including Holland, Germany, Switzerland, Italy and France.

They expect to return on the "Mauretania," arriving in New York on September 3d.

CONGRESS EARNINGS INCREASE

Earnings of the Congress Cigar Company, manufacturers of the "La Palina," are showing a steady increase this year over the same period last year. Net earnings for the first quarter of 1926 were $403,458 before taxes, which is 11 per cent. greater than for the same period of 1925. April, 1926 business shows a gain of 29 per cent. over April, 1925 and May figures are expected to show a greater gain in percentage than April.

"CORTEZ" BRAND DOING WELL

The "Cortez" cigar, distributed in Philadelphia by Yahn & McDonnell, is well placed and sales are increasing following a four weeks' campaign under the direction of O. R. Kaiser, factory representative here. Mr. Kaiser has returned to New York City and will direct a campaign in northern Pennsylvania this week.

RATS BEING TAUGHT TO SMOKE

Miss Hazel Field, graduate of the University of California, is teaching rats to smoke, out in Oakland, Cal.

She reports that the smoke stimulates the rodents and increases their activities, instead of having an ill effect, and, furthermore, they seem to like it. Also they have no preference as to the brand of tobacco they smoke, nor does the kind of pipe interfere with their enjoyment. A corn cob is just as welcome as a meerschaum.

PALEY RETURNS FROM PORTO RICO

Jacob Paley, and Bob Gans, of the Congress Cigar Company, returned last week from a trip to Porto Rico, in the interest of their firm.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latchstring is always out.

CONSIDER THE APPROACH

A booklet has just been compiled by the Metropolitan Life Insurance Company, Group Insurance Division, containing a few suggested collection letters to be used by credit managers on delinquent accounts—not too biting yet strong enough to command attention, but not so strong as to estrange the customer.

The booklet is "Addressed Primarily to Credit Managers," and begins as follows:

"A city man walked into a field and patted a gentle looking mule. . . . When he regained consciousness, the farmer explained that his approach was wrong.

"Your problem is to find the proper approach to your debtors.

"Avoid too much soft soap. If a man stole your watch you would not chase after him to express surprise and disappointment. Nor would you apologize for reminding him that *your* watch is in *his* pocket.

"And do not rely entirely on the persuasive threat of lead pipe. Sometimes a credit manager, overanxious to collect, permits his peeved feelings to percolate to his letters, with disastrous results.

"Did you ever lend a friend money, only to have him avoid you when he failed to pay as promised? What prompted his action? *Embarrassment!* That is the barrier; put your debtor at ease.

"If you can visualize him from past interviews, correspondence, or salesmen's reports, your task is simplified. If you have not a mental picture, your duns are hurled into the dark and may provoke indifference, if too soft soapy, or anger if the lead pipe is too apparent.

"You carry a shifting burden. You are judge, prosecutor, and defendant in one. You must look at all sides of a case, even if it gives you a stiff neck. You are required to perform a magician's trick—extract money painlessly. And if you fail, if your approach is wrong, you may collect a few dollars and lose a potentially valuable account."

Should you desire a copy of this interesting and instructive booklet, write the Policyholders' Service Bureau, Group Insurance Division, Metropolitan Life Insurance Co., either at New York City, San Francisco, or Ottawa.

FRED BAUER OPENS NEW YORK OFFICE

Fred Bauer, who was recently appointed United States agent for the firm of Herman Schott, makers of high-grade labels and bands for the cigar manufacturing industry for the past thirty-five years, has announced to the trade that he has opened an office at 113 Maiden Lane, New York City. The factory of Herman Schott is located at Rheydt, Germany.

Jose Diaz, president of the Preferred Havana Tobacco Company, was a visitor here last week in the interest of "Henry The Fourth." Dusel, Goodloe & Company, of North Seventh Street, are the distributors here for that brand.

One of a Camel Cigarette series now running nationally in the magazines

When you've taken a plunge in the cool, bracing surf— and battered and wet with spray, you climb out on the welcoming sand —have a Camel!

WHEN the surf is running in from the sea before a balmy, spray-laden breeze. And you plunge in to shoulder aside the foam-topped rollers. When you climb out, glowing with exhilaration and join the friendly crowds on the beach—*have a Camel!*

For after healthful exercise, no other cigarette in the world satisfies the taste like Camels. Camel mildness and mellow fragrance is the awaited award of millions of experienced smokers. Camels are rolled of the choicest tobaccos nature grows. That's why they never tire the taste. Camels are the expert blend that did away with cigaretty after-taste. Camels are the taste revelation, the smooth and mellowy mild wonder of smoking.

So this sparkling day as you start for the cool, restful beach. When with measured strokes you have tried your strength against the breakers, and turned back to shore tingling with happiness and health—know then the most fragrant mellowness ever made into a cigarette. Have the utmost in smoking contentment and pleasure.

Have a Camel!

Our highest wish, if you do not yet know and enjoy Camel quality, is that you may try them. We invite you to compare Camels with any other cigarette made at any price.

R. J. Reynolds Tobacco Co. Winston-Salem, N. C.

Camels contain the very choicest tobaccos grown in all the world. Camels are blended by the world's most expert blenders. Nothing is too good for Camels. In the making of this one brand we concentrate the tobacco knowledge and skill of the largest organization of tobacco experts in the world. No other cigarette made is like Camels. They are the overwhelming choice of experienced smokers.

© 1926

News from Congress

(*Continued from Page 10*)

Dissension Arising Among Members of F. T. C.

An upheaval in the methods pursued in the prosecution of complaints by the legal staff of the Federal Trade Commission is anticipated as a result of growing dissatisfaction on the part of certain members of the commission with the manner in which important cases are handled.

Indications of the dissension which exists in the commission came to the surface at a recent hearing, when commissioners severely criticised the legal force for its inability to work as a unit, pointing out that counsel for business concerns named as respondents came to Washington with a complete program and often made suggestions for the handling of cases which the commission saw fit to adopt over the protests of its own counsel.

In the particular case referred to, counsel for the commission was forced to admit that the attorney who represented the Government during the taking of evidence had succeeded in barring from the record relevant testimony which the respondent sought to introduce, with the result that if the case should be carried to the courts in that shape it would undoubtedly be sent back to the commission for the taking of such testimony.

The inability of the commission's legal staff to agree upon a course of procedure has been the cause of delay and expense to the Government, it was pointed out, while the respondent also is put to much expense which might be eliminated by more careful planning on the part of the Government counsel.

Hinted Government Will Not Insist on Investigation of Cost of Imported Articles

The lifting of the embargo against imports of the products of a prominent French manufacturer by the Treasury Department, recently announced, is believed to be an indication that the Government will abandon the enforcement of those provisions of the tariff law which require foreign producers to permit inspection of their cost records by American agents.

These provisions have been a source of constant friction in Europe, where manufacturers have consistently refused to open their books for inspection, and many firms have been placed on the proscribed list until they consented to permit Treasury agents to examine their records. The Treasury investigations were undertaken to ascertain the foreign cost of production with a view to preventing "dumping" in our markets, but charges were made by some producers that the information gained by the investigations was to be handed over to American competitors. Government officials have steadfastly denied this, declaring that all such information was held confidential.

F. T. C. Dismisses Complaint Against J. C. Herman & Company

The Federal Trade Commission has ordered quashed its complaint against John C. Herman & Company, Harrisburg, Pa., charging the use of misleading brands and labels on certain of their cigars offered for sale to the general public.

International Trade Shows Balance in Our Favor for First Time This Year

Our international trade, for the first time this year, in May showed a balance in favor of the United States, it is disclosed by figures just made public by the Department of Commerce, exports for the month being $38,000,000 in excess of imports.

Both exports and imports fell off, as compared with April, exports amounting to $356,000,000 against $388,000,000 in the previous month, and imports totaling $318,000,000 against $398,000,000. Our imports for May were lower than for any month since October, 1924. The drop as compared with April was explained at the department as being due to the lower price of rubber and reduced imports of coffee.

Our foreign trade for the fiscal year ending June 30 will show a favorable balance of approximately $300,000,000, it is now anticipated. The balance in favor of the United States for the fiscal year 1925 was well over $1,000,000,000.

Bill Introduced to Compel Railroads to Make Settlement of Claims Within Six Months

Settlement by the railroads within six months from the date of filing of all minor claims for loss, damage or injury to property for which they are liable would be made compulsory under the terms of a bill introduced in the Senate by Senator Willis of Ohio.

The legislation, which is in the form of an amendment to the interstate commerce act, is designed to protect the interest of shippers suffering small damages, and would apply only to claims for not exceeding $200.

Failure to settle such claims within the prescribed period would render the carrier liable to the claimant for additional damages of 50 per cent. per annum interest on the principal sum of the claim from the date of its filing, with a minimum of $25 damages in each case. A further incentive to prompt settlement of such claims is given by a provision making the carrier liable for the claimant's attorney fees, should the claimant prevail in an action to recover on his claim.

PRODUCTION HOLDING UP WELL

Factories in Philadelphia, according to reports, are holding their own in the matter of production, and orders are coming in well.

In the leaf market, old tobaccos, such as Java and Porto Rico, is being sought and the other qualities are about on a par with the same time last year, but the fall business in leaf tobacco is expected to show a decided gain over last year.

The full amount of acreage to be planted in Lancaster County this year has not been determined as yet, but it is believed that there will not be as great a curtailment as was announced some time ago.

The weather the past week has been ideal for transplanting and much progress in the fields was made.

The Havana leaf market was fairly active last week.

"LUCKY STRIKE" BOOKLET

An attractive booklet, "Why Lucky Strike Tastes So Good," is being placed in all correspondence of the American Tobacco Company.

It sets forth the painstaking care that is given "Lucky Strike" tobacco and cigarettes to insure them coming into the hands of the consumer in the proper condition.

For men who are nursing a feverish pipe

IF YOUR OLD PIPE'S suffering from a burning temperature of 106 degrees or so and you're spending your time trying to nurse him back into shape again . . . And even if you've tried every patented pipe potion there is . . . . Don't give up!

There's one remedy you've certainly never tried. For it's a sure-cure for "pipe-heatis." Here's the prescription: one pipeful of cool, mild Granger every hour.

Right off, that burning temperature'll drop down to normal. Old pipe'll take a new lease on life and all your days of weary nursing will be over. For good!

For the temperature of any pipe depends on the way the tobacco burns. And the way tobacco burns depends on how it's cut. So, instead of granulating Granger, we cut it in large flakes. That's why it burns slow. And why it smokes cool. And that's why it's the "perfect panacea" for peevish, feverish pipes.

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, and the heavy foil package ten cents

Granger is made by the Liggett & Myers Tobacco Company

No use handling any pipe with gloves on!

NOBODY is less inclined to fight than old man pipe. Easy-going and easy to please, he's a born peace-maker. And if life with him isn't always rosy, if he gets a bit bitey, a bit hot in the bowl at times, it's no fault of his.

Keeping a pipe at peace is partly a matter of slow-burning, smooth-smoking tobacco. And mellowness. But above all it's what you'd call staying power. A pipe tobacco ought to taste good and sweet . . . morning, noon and night.

The secret of such a tobacco lies in the way it's mellowed and the way it's cut. It's the secret of Granger. No tobacco was ever mellowed in quite the same way. No tobacco was ever as certain to sweeten a pipe and keep it sweet. Always!

Being rough cut, too, it burns slowly and is as smooth and cool as can be. Smoke it all day long, it's so mild and mellow. Every smoke a peace-pipe smoke.

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, and the heavy foil package ten cents

Granger is made by the Liggett & Myers Tobacco Company

Granger Rough Cut *in the* Saturday Evening Post

Half-page Granger Rough Cut advertisements, like the two above, are appearing every other week, in The Saturday Evening Post

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

MAY CIGAR PRODUCTION SHOWS SLIGHT DECREASE

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of May, 1926, and are issued by the Bureau. (Figures for May, 1926, are subject to revision until published in the annual report.)

Products	*May, 1925*	*May, 1926*
Cigars (large):		
Class A .....No.	213,801,903	220,808,310
Class B .....No.	88,431,203	81,771,280
Class C .....No.	199,423,928	191,621,276
Class D .....No.	10,643,428	11,757,869
Class E .....No.	2,208,578	1,294,696
Total	514,509,040	507,253,431
Cigars (small) .....No.	38,671,000	40,270,013
Cigarettes (large) ...No.	1,705,317	1,074,882
Cigarettes (small) ....No.	6,465,490,223	7,257,750,520
Snuff, manufactured .Lbs.	2,712,139	2,809,643
Tobacco, man'd. .....Lbs.	31,625,931	31,570,274

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of May.

Products	*May, 1925*	*May, 1926*
Cigars (large):		
Class A .....No.	10,207,200	9,955,590
Class B .....No.	1,218,460	940,450
Class C .....No.	3,487,450	3,460,590
Class D .....No.	2,650	3,600
Class E .....No.	50	...
Total	14,915,810	14,360,230
Cigars (small) .....No.	1,000,060	1,000,000
Cigarettes (large) ....No.	204,000	400,000
Cigarettes (small) ...No.	41,000	20,000

Tax-paid products from the Philippine Islands for the month of May:

Products	*May, 1925*	*May, 1926*
Cigars (large):		
Class A .....No.	19,642,815	18,852,740
Class B .....No.	278,225	60,027
Class C .....No.	51,748	15,078
Class D .....No.	250	275
Total	19,973,038	18,928,120
Cigarettes (large) ....No.	...	600
Cigarettes (small) ...No.	65,610	66,870
Tobacco, man'd. .....Lbs.	62	77

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

VIVAUDOU DIVIDEND

V. Vivaudou, Inc., has declared a quarterly dividend of 75 cents on the common stock. The last dividend on the common stock was March, 1924, when 50 cents was paid.

SCHULTE SAILS FOR EUROPE

David A. Schulte, president of the Schulte Cigar Stores Company, sailed for Europe last week for a five or six weeks' business trip.

RETAILER HANDICAPPED BY UNFAIR ADVERTISING DECLARES NATIONAL BETTER BUSINESS BUREAU

"The retailer acts as the purchasing agent for the consumer," declared Edward L. Greene, managing director of the National Better Business Bureau, in a talk to the Associated Retail Advertisers at Philadelphia on June 22d. "He goes into the market and buys merchandise that he believes desirable and serviceable for consumer use. He depends upon his ability to do this for his continued success."

The retailer is frequently handicapped, pointed out Mr. Greene, by unfair advertising or selling methods on the part of producers or competitors. Deception, or inaccuracy in the naming, labeling, advertising and marketing of merchandise, although practices in which the retailer may himself take no active part, create a barrier between the retailer and some of those consumers whom he is in business to serve. Not only blue sky promotions but such parasites on business as fake directory schemes, bogus help wanted, business opportunities, mail order and home work schemes, waste part of the wealth of the community and thus react directly upon its spending power, cutting down by that much the degree to which the retailer is enabled to serve.

The Better Business Bureau movement, asserted Mr. Greene, is organized to work with the retailer who sets an intelligent value on public good-will. While local bureaus deal directly with problems of retail advertising and selling in more than forty cities, the National Better Business Bureau, working with manufacturing, distributing and retail groups, works out standards of business practice which insure fair play to each element of business from maker to consumer. The application of these standards is made practical by the co-operation of the entire Better Business Bureau movement with the makers, sellers and users of a commodity. The same public whose savings are protected by over 10,000 financial inquiries a month addressed to Better Business Bureaus, concluded Mr. Greene, is acquiring greater confidence in the representations of legitimate business as a result of their merchandise work.

PLEASE STOP PAYMENT

(By M. L. Hayward)

The tobacco merchant had given an order for a new line to an unknown salesman, paid in advance by check, ascertained that he had been victimized, and promptly gave the bank a "stop-pay" order.

A few days later the check came in, the paying teller looked up the stop-pay order on file, but looked under the wrong letter, found nothing from the merchant, and paid the check.

"It's your mistake, and you're bound to credit the amount back to my account," the merchant contended.

The teller pointed to a clause in the order which stated that "the undersigned agrees to hold the bank harmless of said amount and for all expenses and so if incurred by it on account of refusing payment of said check and further agrees not to hold the bank liable on account of payment contrary to this request if same occur through inadvertence or accident."

"How do you get over that?" the teller demanded.

"I don't believe that the courts will permit a bank to protect itself in advance from its own carelessness," the merchant contended, sued the bank in the Massachusetts courts, and lost, according to the report of the case in 126 Northeastern Reporter, 782.

(*Continued on Page 18*)

The BULL'S EYE

Published every Now and Then

Proprietor MR. ROGERS *Circulation Mgr.* W. ROGERS *Editor* WILL ROGERS

Traffic

Taxis and traffic are getting so thick nowadays that you don't pay to *ride* in one, you pay to *sit* in one. You ask a friend, "Come sit with me in a taxi this afternoon, and we will watch the people walk by."

I went from the Grand Central to the Pennsylvania Depot in New York the other day in one. It's only twelve blocks. I had forty minutes to make my train, missed it and the next two. The chauffeur got arrested before we got there for having a last year's license.

Smart Taxi Companies are putting on sleepers. Fifteen blocks or over is a sleeper jump. The life of a taxi driver now is thirty trips and then he is retired for old age.

Fifth Avenue, N. Y. C. is now open for cross-town traffic between the hours of 4 and 6 in the morning.

The taximeter is the most widely read piece of literature in the world.

We kid ourselves nowadays that we are moving fast, yet half the time a "stop" sign is against us.

Traffic and tobacco are our daily expenditures. Solve the traffic problem by walking, and solve the tobacco problem with "Bull" Durham. The eyes of an anxious world are on the Taximeter, and the lips of an intelligent world are on "Bull" Durham.

Will Rogers

Another "Bull" Durham advertisement by Will Rogers, Ziegfeld Follies and screen star, and leading American humorist. More coming. Watch for them.

More of everything for a lot less money. That's the net of this "Bull" Durham proposition. More flavor—more enjoyment and a lot more money left in the bankroll at the end of a week's smoking.

66 YEARS OF PUBLIC SERVICE

2 BAGS for 15¢

Guaranteed by

The American Tobacco Co.

INCORPORATED

111 Fifth Avenue, New York City

GENUINE "BULL" DURHAM TOBACCO

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17TH ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

DUMONT:—44,651. For pipes and smokers' articles only. June 4, 1926. A. Oppenheimer & Co., Inc., New York, N. Y.

NERI:—44,652. For all tobacco products. May 7, 1926. The West End Cigar Co., Red Lion, Pa.

REAL ESTATE CIGAR:—44,653. For cigars. May 13, 1926. Vallina & Perez, Tampa, Fla.

SAY IT AGAIN:—44,654. For cigars, cigarettes and tobacco. June 14, 1926. American Exchange Cigar Co., New York, N. Y.

TRAIL BLAZER:—44,655. For cigars. June 12, 1926. S. Kauffman & Bro., Dallastown, Pa.

F. N. CITY OF PALMS:—44,656. For cigars. June 17, 1926. F. N. Cigar Co., Fort Myers, Fla.

PANAMA SEED:—44,658. For all tobacco products. May 4, 1926. B. F. Phillippi, Rockwood, Pa.

TRANSFERS

LA DU BARRY:—23,184 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered August 28, 1900, by American Litho. Co., New York, N. Y. Transferred to Leopold Powell & Co., New York, N. Y., April 20, 1902.

KURO:—16,612 (Tobacco World). For cigars. Registered November 12, 1908, by T. A. Wadsworth, Detroit, Mich. Transferred to Hartley Cigar Co., Red Lion, Pa., May 19, 1926.

PLEASE STOP PAYMENT

(*Continued from Page 16*)

"Is it illegal for a bank to contract against the negligence of its employees in failing to stop the payment? The word 'inadvertence' in the printed agreement embraces the effect of inattention, the result of carelessness, oversight, mistake, or fault of negligence, the condition or character of being inadvertent, inattentive, or heedless. The word 'accident' is used in the sense of a happening of an event without the concurrence of the will of the person by whose agency it was caused. It is manifest the quoted words were intended to exonerate the bank from the kind of negligence shown by the record, and we are unable to see anything illegal, or anything opposed to public policy, in an agreement which relieves a bank so circumstanced from the result of the mere inattention, carelessness, oversightedness, or mistakes of its employees," was the reasoning of the Court.

BEN BENTZ INVESTS IN HIS OWN BUSINESS

(By Edgar L. Mills)

Ben Bentz is some Investor! In the early days of his Business Career, he invested some Money, a lot of Time, some Smiles, Considerable Interest in people—and between times when business was Slow, he invested in a heap of Worry.

He worried and worried until he fell ill. Then he was laid on the shelf for Months.

Somehow or other, the Business pulled along without him, and he had dividends enough in Cash to keep him and his family eating.

Friends by the Score came to see him. They were the People in whom he had taken an Interest, and for whom he had had a Cheery Word or a Smile. Every day his Head Man came to see him, and thanks to the System Ben Bentz had installed in his spare time, everything went smoothly.

One day when Ben was Convalescent, he suddenly slapped his knee and burst out laughing fit to kill himself.

His good wife Marthy stopped right in the middle of the floor and exclaimed:

"What's the Matter, Ben; have you been took crazy?"

"No," responded Ben, "but I've just got over being Crazy."

Marthy looked anxious.

"Where do you feel bad?" she inquired solicitously.

"Listen," said Ben, grinning from Ear to Ear. "I invested Money and Time and Kindness and sound Horse Sense in my business, and every one of 'em have paid me splendid Dividends on the investment. Then I invested a heap of Worry and Fretting and Fuming, and do you know, Marthy, that I've never had a single penny in dividends from that bunch, but I *have had* Assessments—heavy ones, and this sickness is one of 'em.

"I'm done with Old Man Worry—and that's that!"

Ben has been as Good as his Word. He's got ahead in the World since that, and in addition he's enjoyed Living, and says that the man who worries is the most Extravagant nincompoop that a Wise Man could find with a Fine Tooth Comb.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO (Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Nickle Business

During the War you wouldn't sneeze at it!

Now it is about half of all the cigars sold!

It is coming back stronger than "Babe" Ruth for the "Home-run" Record!

Are you going to get your share of it, or will you allow the trade to pass your door?

Do you realize that there are a number of five cent Manila brands on the market that have grown steadily in public favor for fifteen years—through war time and peace?

Do you know that Manila is sending to the United States a Nickle Cigar unsurpassed at any time in appearance, workmanship and smoking quality?

Do you know that there is a great army of American smokers that prefer a good five cent Manila Cigar to any other at the price?

Do you need a Cigar that sells, a Cigar that satisfies and builds trade for you and give you a good living profit—a difficult problem in peace time with price wars and narrow margins from nationally advertised brands?

A good, representative, Manila brand will pay you better than anything you can buy.

For Information, Write or Wire

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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VOLUME 46 No. 14

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"

OPTIMO CIGARS (VERY MILD)

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED TO CORRESPOND WITH FIRM OR COMPANY who could use the services of a practical Factory Superintendent. Practical cigarmaker—hand work, suction, or fresh-work machines. Address Box 490 "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 JULY 15, 1926 No. 14

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself . . . . if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll . . . . . ! But you will.

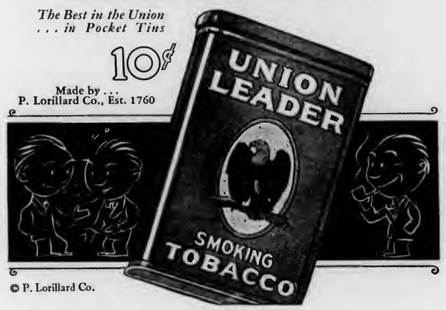
UNION LEADER

SMOKING TOBACCO

The Best in the Union . . . in Pocket Tins

10¢

Made by . . . P. Lorillard Co., Est. 1760



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made good

LA PALINA CIGAR

"HOOK UP" YOUR BRANDS WITH NEW TRADE BY PACKING YOUR CIGARS IN WOODEN BOXES

WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.

WINDSOR After all nothing satisfies like a good cigar PENNA.

WAITT & BOND

Blackstone CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.

231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

The Far-Visioned Cigar Manufacturer Protects Present and Future Sales By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER After all nothing satisfies like a good cigar PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

Volume 46

THE TOBACCO WORLD

Number 14

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JULY 15. 1926 Foreign $3.50

CANADA REDUCES EXCISE TAX ON CIGARS AND AMENDS WAREHOUSE REGULATIONS

An amendment to the Excise Act, passed by the Canadian House of Commons on June 10 and recently assented to by the government, repeals the tax of $4 per thousand on cigars put up in packages containing less than ten each, and provides for the uniform rate of $3 per thousand, regardless of the size of the package, according to advices to the Department of Commerce from Trade Commissioner L. W. Meekins, Ottawa.

The amendment permits the removal of tobacco and cigars from an excise warehouse to a customs bonded warehouse without payment of the tax, when for delivery only as ships' stores, under regulations of the Governor-in-Council, the reason given that at present there are customs bonded warehouses at many seaports where there are no excise warehouses. Imported tobacco, cigars and cigarettes may be supplied as ships' stores from these customs warehouses, but as there are no excise warehouses available at some points, domestic goods have been at a disadvantage. The amendment will thus place bonded domestic and foreign tobacco, cigars and cigarettes on an equal footing for this purpose.

LINZ.

ENGLAND MAKING DETERMINED EFFORT TO REVIVE HAVANA CIGAR MARKET

A determined effort is being made in England by the Havana cigar retailers to retrieve the trade which has drifted away since the war. After much preliminary work by an organizing committee, the Cigar Merchants' Association was organized on June 9, with the avowed purpose of welding together those firms responsible for the distribution of cigars direct to the consumer, in the protection of their own interests and for the general good of the industry as a whole.

The number of retailers engaged in the sale of Havana cigars in England is barely a hundred, yet those one hundred firms have an annual turnover of approximately $5,000,000 per year.

The association will turn its efforts toward the elimination of price-cutting and other unfair competition, as well as endeavor to devise some means to increase the consumption of Havana cigars.

TOBACCO PRODUCTS DIVIDEND

Directors of the Tobacco Products Corporation have declared a quarterly dividend of 1¾ per cent. on the A stock payable August 16 to stockholders of record July 28.

MANY INTERNAL REVENUE OFFICES DISCONTINUED

In line with the Coolidge economy program, Commissioner Blair, of the Internal Revenue Department at Washington, announces that, effective at once, thirty Internal Revenue offices throughout the United States and the Hawaiian Islands will be discontinued.

Following is a list of those affected by the recent decision:

New Jersey—Elizabeth, Jersey City, Morristown, Paterson and Trenton.

Pennsylvania—Allentown, Altoona, Chester, Harrisburg, Lancaster, Norristown, Pottsville, Reading, York, Connellsville, Johnstown, Newcastle and two in Philadelphia.

Iowa—Burlington, Cedar Rapids, Council Bluffs, Davenport, Fort Dodge, Mason City and Ottumwa.

Colorado—Pueblo.

Connecticut—Bridgeport and Waterbury.

Michigan—Jackson.

Hawaii—Hilo.

FALLON TO BE "PARTAGAS" REPRESENTATIVE

Frank Fallon, of the firm of Faber, Coe & Gregg, has just returned from a visit to the Cifuentes, Pego & Company factory in Cuba, and announced that he has taken on the agency for their famous "Partagas" brand in the United States, succeeding Bob Lane, who relinquished the agency some time ago after more than twenty-five years of service.

Mr. Fallon has many friends in the trade and his connection with the "Partagas" factory will no doubt prove mutually beneficial.

He is prominent in the B. P. O. E. and also active in the American Legion.

EMPLOYMENT AT HIGH SUMMER PEAK: INDUSTRY SEES NO COMING SLUMP

NEW YORK, July 5.—"The industry of the nation is running on an astounding curve of 84 per cent. of its maximum employment capacity and unemployment is practically nil," declared John E. Edgerton, president of the National Association of Manufacturers, today in announcing the result of a nation-wide immediate survey of manufacturing plants in thirty basic industries. "This is an unusually healthy summer status; there can be so slump or panic," he added.

The association sent out questionnaires to more than 3000 members of its organization in pivotal sec-

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EMPLOYMENT AT HIGH PEAK

(*Continued from Page 5*)

tions for an instantaneous reflex of the business situation. Replies were received from 2005 companies in thirty basic industries, and these reported that the number of employees required in their plants to maintain maximum capacity was 1,675,180, an average of 835 per company; and that they now have under employment 1,407,708, or an average of 702 persons per plant.

"When the industries of the nation are running 84 per cent. of their maximum employment capacity at the end of June, there certainly seems to be no ground for pessimism," continued Mr. Edgerton. "We are now at the time of the year when there is supposed to be a slump in production, a slump in employment, and a slump in wages. But our survey shows not a single one of these relaxing phases of industry.

"We hear reports from various sections that sales have diminished somewhat and that the values of the sales have dropped; but the fact that our production is keeping up almost to a maximum winter load, would indicate that the sales situation is one of postponement rather than permanent decline. Diminished sales is the rule in the summer and we do not see anything to indicate that the present situation is anything more than the normal dropping of interest of the consuming public and pressure of the sales forces.

"Indeed, our survey refutes the statements of the pessimists who all through the year have been predicting the panic that has not come; and unless it comes within the next fortnight, certainly will not be on us this year, at any rate. I believe industry in particular and the country as a whole have every reason to rejoice in this healthy situation of employment."

The survey was general, and covered all the following basic industries: automobiles, agricultural implements and supplies, automobile accessories, building materials and supplies, cement and clay industries, chemicals and drugs, clothing, electric, food and food products, furniture, glass, crockery and porcelain, iron, steel, jewelry, leather, lumber, machinery, metals, paints, oils, paper and pulp, plumbers' and steam fitters' supplies, rubber, stationery, printing and books, textiles, tools, hardware, toys and novelties and the miscellaneous groups.

A "BLACK CAT" OUTING—CARRERAS LEAVE LONDON IN 75 CHARABANCS

The largest charabanc outing ever organised from London took place on June 12, when over 2250 employees of Carreras, Ltd., tobacco manufacturers, left Arcadia Works, City-road, in 75 charabancs for their annual outing—this year to Sonning Meadows, near Reading. Luncheon was served under one roof in one of the biggest marquees yet erected—over 400 feet long and 60 feet wide—which presented a wonderful spectacle. Two steamers were chartered by the directors for free river trips to their workers, and these were packed with happy people throughout the day. As is usual on all "Black Cat" outing days everybody had a thoroughly enjoyable time. Carreras, Ltd., spared no efforts to make this day an especially happy one for their workers, and did everything well. The slogan of the day—"Happy at work: Happy at play"—was something more than a phrase—it was a reality.—*The Tobacco Trade Review*, London.

BAKELITE INDUSTRY ASKS PROTECTION FROM FOREIGN COMPETITION

Protection of home industries against unfair foreign competition in the marketing of synthetic phenol resin products is asked in hearings just concluded before the United States Tariff Commission in Washington. The hearings resulted from the petition of Bakelite Corporation, manufacturers of raw materials, and a number of manufacturers of finished Bakelite articles. They seek to make permanent the embargo which was issued last April by President Coolidge against importation into this country of synthetic phenol resin products. The embargo forbids entry into the United States of synthetic phenolic resin of Form C, and all articles manufactured wholly or in part thereof, except articles made by molding synthetic phenol resins when mixed with other substances.

Investigations have been under way since the middle of May, and July 3d was set as the date for submitting final briefs on behalf of all parties concerned. Chairman Marvin did not indicate when a decision would be rendered, but the case is already one of the longest ever considered by the Tariff Commission.

Testimony was given during the hearings to the effect that business in American-made cigar and cigarette holders and various forms of jewelry is being seriously injured by the importation of low-priced imitations from abroad. These imitations are being sold in the United States at from one-half to two-thirds less than the genuine Bakelite articles. They are imported chiefly from Austria and Czechoslovakia, where lower wages make cheaper production possible. In these countries the manufacture is often a house industry, the various members of a family making their individual specialties such as necklaces, cigarette holders, and so on, in their homes. The imported items are quite similar in appearance to those made in this country, and it is alleged that the former are being sold in such a manner as to take unfair advantage of the rights of trade-mark, patents, and good-will which the Bakelite Corporation and their co-petitioners have built up in the United States.

Bakelite resin was invented by Dr. L. H. Baekeland, eminent American scientist, and honorary professor at Columbia University. It is the basis for the many phenol resin products which are manufactured by the Bakelite Corporation, and sold under the well-known trade name "Bakelite." It was stated during the hearings that under Dr. Baekeland's guidance the corporation of which he is president had invested liberally in research and development work in order to lower production costs, while constantly maintaining a high wage scale and good working conditions for its employees.

Testifying before the Commission, L. V. Redman, vice-president and director of research, stated that Dr. Baekeland had invented processes by which synthetic phenol resins are made permanently insoluble and infusible. He said that Dr. Baekeland had gone beyond the earlier attempts of other investigators and had produced products which were not only valuable when used in the ornamental forms, but were of great industrial significance in other fields.

It was pointed out that even though the importers of the foreign resins have not always imported material labeled actually Bakelite, they were, nevertheless, encouraging the jobbers to buy the imported material instead of Bakelite. After the sale had been transacted, it was stated, there was then nothing to prevent

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EDITORIAL COMMENT

THE American Chamber of Commerce of Cuba is circularizing the chambers of commerce and trade organizations of this country with a communication regarding the recent Parcel Post Treaty between this country and Cuba. It calls attention to the fact that Cuba in agreeing to an increase in weight from four pounds eight ounces to eleven pounds, reserved the right to abrogate the agreement eighteen months after it went into effect.

The letter points out that Congress did not however modify the section which prohibits the importation of manufactured tobacco in lots of less than 3000. In the opinion of the American Chamber of Commerce of Cuba the American manufacturer is the sole beneficiary of this revised treaty as it claims there are no mailable articles from Cuba to the United States, except cigars and cigarettes.

The letter states frankly that the Cuban Chamber is inaugurating a campaign to bring about a withdrawal of this restriction, so that cigar and cigarettes in quantities of less than 3000 can be sent by parcel post to the United States.

Further, there is the implied threat in the communication that unless the United States opens its markets to Cuba, just as Cuba has opened her markets to the United States, the former will abrogate the parcel post treaty and will reduce the postal relations between the two countries to a mere exchange of letters, post cards and newspapers, allowing no merchandise whatever to enter Cuba from the United States by mail.

This means that unless Cuba is extended the privilege of mailing in cigars and cigarettes to this country in lots of less than 3000 that the parcel post treaty will be abrogated.

This propaganda will undoubtedly create considerable interest and perhaps some influence among those organizations which have no interest in the cigar and tobacco industry. It therefore behooves the cigar and tobacco industry to continue its efforts and see that the present restrictions in this connection are maintained.

We don't know how much business this parcel post treaty has brought to the United States, but we have an idea that if the sections obnoxious to Cuba are revised to suit their views that their mail-order business in cigars and cigarettes will become a very valuable asset to their nation.

While we have never been fully convinced that a cigar is any better because it is imported, nevertheless the word "imported" has a sort of hypnotic influence on the mind of the average person. To eliminate the restrictions that now prevent the Cuban cigar and cigarette manufacturers from shipping their products into the United States in small quantities by mail, would do considerable damage to the domestic industry and particularly Tampa.

The cigar industry is not growing in the United States and, therefore, cigars coming in from Cuba would simply reduce the domestic production by that much with its attendant loss of revenue to the Government.

EVERYONE is more or less reluctant to commit himself regarding future requirements, but there is one requirement of the cigar manufacturer that should be provided for immediately if it has not already been attended to.

We refer to the matter of one-fortieth wooden cigar boxes always in demand around the time for holiday orders. Some part of these orders for one-fortieths could and should be placed when most of the cigar-box factories are quiet, and that period is during the summer months.

There is a decided benefit to the cigar manufacturer if he orders his one-fortieth at this time.

He knows fully well that the time required to produce a one-fortieth box is just as great as the time consumed in making a one-twentieth. In the fall of the year he loses 50 per cent. of his possible shipments if his boxmaker has to go to work on one-fortieth boxes, when he otherwise would be turning out one-twentieths.

Another condition that is always serious is the matter of finding skilled labor to help out during the rush period. By placing one-fortieth orders in the quiet period, the box manufacturer can maintain a more even flow of production and thus hold his organization together, which means much to him and his customers when the busy period begins.

There are few manufacturers who realize that the cigar-box business is, for the majority of that industry, becoming more and more seasonable. They are struggling to keep an organization together for twelve months in the year when the actual period of full operation does not total more than five or six months at the most. There are of course a few exceptions, but not many.

Wherever there is a certainty of a need for any large quantity of one-fortieth boxes for the fall trade, the customer is doing himself a big favor if he gets his boxmakers at work on such orders now instead of waiting until a time when his supplier will be rushed with orders for one-twentieth boxes.

SCHUBERT JOINS WISEMAN IN BOSTON

Robert Schubert, former leaf tobacco broker in New York City, and later in Boston, has joined the D. Wiseman Sons Company, leaf tobacco dealers of Boston, as a partner.

The business in the future will be known as the Wiseman-Schubert Company, with offices at 64 Broad Street, Boston, Mass.

TOBACCO TAX BILL PASSED IN LOUISIANA

The Louisiana State Legislature passed the Tobacco Tax Bill on July 1st, which provides for a stamp tax of 10 per cent. on all tobacco and tobacco products sold at retail in the State.

The bill was rushed through the Senate at its final session by a suspension of the rules.

PHILADELPHIA.

POLICEMAN FIRED FOR RECEIVING STOLEN CIGARETTES

A policeman of the Seventh District station was suspended from the force here on Tuesday as a result of receiving stolen cigarettes.

After being arrested he admitted receiving the cigarettes and said he knew they were worth more than he paid for them. It is believed he and two other men may be responsible for the theft of approximately $17,000 worth of goods stolen from freight cars in West Philadelphia recently.

He was held for a further hearing.

KLORFEIN VISITS PHILADELPHIA

Julius Klorfein was a visitor at the Yahn & McDonnell offices on North Seventh Street, last week, in the interest of his brand "Garcia Grand," which is being distributed here by Yahn & McDonnell. He was accompanied by Victor Lopez. The "Garcia Grand" is enjoying a good sale among the retailers here.

DAVIS RECOVERING FROM OPERATION

John Davis, of Bayuk Cigars, Inc., underwent an operation for appendicitis at a local hospital a short time ago, and according to last reports he is getting along nicely and expects to soon be able to resume his duties at Third and Spruce.

SESQUI PIPE ON DISPLAY

The Sesqui Pipe, manufactured by L. & H. Stern, is being displayed by the Yahn & McDonnell retail stores here, and is becoming very popular.

CHARLES BOCK A VISITOR

Charles Bock, of Bock-Stauffer Company, "La Palina" distributors in Pittsburgh, Pa., was a visitor at the Congress Cigar Company offices, Third and Spruce Streets, last week.

C. W. Saunders, of the Cortez Cigar Company, was a recent visitor at Yahn & McDonnell headquarters here. Y. & M. have the "Cortez" well placed throughout the city.

Jake Paley, of the Congress Cigar Company, and his family, are spending the summer in Atlantic City, at the Ritz-Carlton.

PENT IN MIDDLE WEST

Howard F. Pent, president of the Coraza Cigar Company, manufacturers of the "Marshall Field" cigar, has left for a trip through the Middle West in the interest of his brand, which is showing a healthy increase in sales throughout that section. Mr. Pent recently returned from a trip through that territory and expressed himself as highly satisfied with results there. Extensive advertising is being carried on in newspapers in several cities in Ohio and Pennsylvania.

CHARLIE HIPPLE TRAVELS

Charlie Hipple, of Hipple Bros. & Company, leaf tobacco dealers, of North Third Street, has returned from a recent visit through Pennsylvania, and is at present looking over his firm's holdings in Connecticut.

STANLEY FEATURES "KING PERFECTO"

The Stanley Drug Company, which has recently opened a new store on Market Street above Ninth, is featuring the "King Perfecto" cigar in a window display. The "King Perfecto" factory is located at 9 Bank Street, under the management of A. N. Davis.

J. G. Spatz, representing S. Valentine, of this city, was a recent visitor in Cincinnati, calling on the trade. Mr. Spatz was formerly a cigar manufacturer, of Reading, Pa.

FRED SUSS RETURNS TO NEW YORK

Fred Suss, of S. H. Furgatch & Company, who was taken ill while in Kansas City a short time ago and removed to the Research Hospital there, has recovered sufficiently to be able to return to New York City, where his many friends congratulated him on his speedy recovery.

SAPIRO WITHDRAWS LIBEL SUIT

According to reliable reports, the libel suit brought by Aaron Sapiro, who has been active in organizing co-operative marketing associations throughout the country, against newspapers in Canada, has been withdrawn following an apology published by the offending newspapers.

JOIN THE N. C. L. T. ASSOCIATION

President Jerome Waller, of the National Cigar Leaf Tobacco Association, is sending out the following timely appeal to the trade:

"At our annual convention held in Hartford on June 8th, the following resolution was unanimously adopted:

"'RESOLVED, that it is the sense of the National Cigar Leaf Tobacco Association, in annual convention assembled, that each active member of this association should make every possible effort to induce at least one leaf dealer or cigar manufacturer to become a member of the Association during the coming year.'

"I am quite sure that there is someone not within our ranks, although eligible, who will listen to you and whom you can influence to join if you will try. Our membership needs upbuilding, and I am confident you want to do your part towards accomplishing it.

"Won't you do it now and secure one new member for our organization? After you have obtained his consent, kindly send his name in to the secretary, Chas. W. Duignan, 165 Front Street, New York."

CONNECTICUT POOL TO HOLD TOBACCO INSCRIPTION

It is reported that the Connecticut Valley Tobacco Association is planning to adopt the Inscription method of selling tobacco at Hartford in a very short time. Officials of the pool have been studying the methods followed at the Sumatra and Java Inscriptions held annually at Amsterdam, and are about ready to adopt that method in disposing of their Connecticut Broadleaf.

It is anticipated the trial may be made on July 26th or August 2d, and if successful, will be extended to all their tobaccos. Bids for the tobacco on sale will be received and opened and the accepted bid will be announced publicly on each parcel before the bids on another parcel will be opened.

The Inscription method of selling tobacco has been agitated by a few members of the trade for many years, and it seems the efforts of these men are about to bear fruit. If the trial proves successful, no doubt it will be adopted in other markets of the country.

IF YOU WOULD LIVE LONG—SMOKE A CIGAR A DAY

Bernard Berendt, who has just passed his 104th birthday at Berlin, says his recipe for old age is "smoke one good black cigar a day." He never deviates from the rule, except on his birthdays, when he smokes two good black ones. He is in perfect health and can recollect happenings as far back as 1848, when he was a member of the Prussian Palace Guards during the Revolution.

G. C. ROGERS PASSES AWAY

Guy C. Rogers, treasurer of the United States Tin Foil Company, passed away at the Jewish Hospital in Louisville, Ky., last week. Mr. Rogers joined the United States Tin Foil Company several years ago, after having been with Ernst & Ernst, accountants, for several years as traveling auditor. He was forty-three years of age.

"POSTMASTER" TWO FOR FIVE

The "Postmaster" cigar, retailing at two for five cents, is being placed on the Pacific Coast by the P. Lorillard Company. They are packed in one-twentieths.

CONDITIONS IN THE CIGAR INDUSTRY

Charles D. Barney & Company, brokers, of Philadelphia and New York, have just published a booklet containing a review of the tobacco industry, and in reference to present conditions in the cigar industry they state:

"Production of large cigars in 1925 amounted to 6,500,751,954 as compared with 6,597,676,535 in 1924. Although the total output registered a small decline from that of the previous year, the operating results were not unsatisfactory, from a comparative standpoint, and, on the whole, the large cigar manufacturers enjoyed a moderate degree of prosperity, although not in any sense corresponding to that attained by the large cigarette and tobacco manufacturers. As stated in our review last year, a period of declining production such as has attended the cigar industry during the past few years tends to eliminate the small producer because in times of adversity he is unable to endure the stress of the intensified competition that allows only the fittest to survive. His quota to the total production is replaced by an enhanced contribution from his larger, well-entrenched competitors, who can manufacture more cheaply and give the consumer better value. This process may work a hardship on the small manufacturer but it is an inevitable part of the relentless workings of the economic law in a competitive system wherein only those possessing the greatest efficiency can hope to prosper. Accordingly, although cigar output in the aggregate has registered a decrescent trend, the production of most of the major manufacturers shows an increasing tendency from year to year, as a result of the elimination of the smaller producers and the consequent concentration of the industry among the more powerful and efficient units.

"Small establishments manufacturing under 500,000 cigars annually are steadily declining, while those manufacturing annually over 10,000,000 cigars, are on the increase. Although there were 9,877 factories in operation at the end of 1924, in that year more than 68 per cent. of the output was produced by less than 300 factories, and these in turn were owned by approximately twenty different manufacturers. Large scale production, long unattainable or non-advantageous in the cigar industry, is becoming a more pronounced fact in cigar manufacturing each year.

"The cigar machine has been the instrument of the gradual revolution or evolution taking place in the industry. Cigar machines cost nearly $4000 each installed, and as they come in batteries of two, the minimum outlay would approximate $8000. In order to derive the greatest economy from the utilization of the machine, it is desirable or necessary to install several of them and the resultant large capital expenditure required explains why the small producer cannot turn to the machine and must yield to the superior financial or economic strength of his larger competitors. It may be stated that the age of skepticism concerning the practicability of the cigar machine has passed, and its important role in the future of the industry is every day gaining wider recognition. As recently as two years ago, some few manufacturers were enthusiastic about the machine, but the majority were either noncommittal, awaiting the outcome of experimentation, or frankly dubious as to its successful application to the broad field of cigar manufacture. Today, the greater part of the doubt that prevailed is dispelled as a result of the satisfactory performance over a prolonged period of trial, and the constant improvements that are being made in the machine from time to time.

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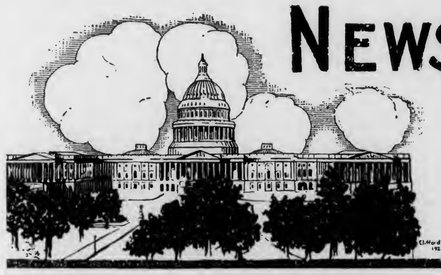

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

To Spend $50,000 for Price Maintenance Plan

APPROXIMATELY $50,000 is to be expended by Lehn & Fink, New York manufacturers of nationally known trade-marked commodities, in an effort to secure a workable, comprehensive plan whereby price maintenance can be made effective throughout the country, members of the House committee on interstate and foreign commerce have been advised by C. H. Waterbury, an official of the company.

The money is to be devoted to a campaign to stimulate thought on this subject among individuals engaged in trade and the general public, and will include a contest to develop the most practical plan for overcoming the price-cutting practice. The suggestions received as a result of the contest, coming from members of all industries affected by the price-cutting problem, will be submitted to the committee for consideration next session when price maintenance legislation again comes up.

The bill legalizing price maintenance, introduced last session by Representative Kelly of Pennsylvania, was recently the subject of lengthy hearings before the committee, at which many divergent opinions, both as to the desirability of price maintenance and the manner in which it could be effected, were expressed. In undertaking this contest, Lehn & Fink, it is declared, were actuated solely by the desire to evolve a practical method of bringing price maintenance about.

"Our chief concern," asserted Mr. Waterbury in advising members of the committee of the contest, "is the maintenance of a financially solvent market for our products and willing distributors to whom the consuming public may readily turn at convenient points throughout the country and obtain our products as and when they want them at reasonable prices.

"Under existing law there seems to be no practical means or, at least, none has yet been discovered, whereby Lehn & Fink as an individual manufacturer can carry out any sales or distribution policy which will meet the expressed desires of a large part of its individual independent distributors scattered throughout the small and medium-sized communities of the country."

Gilbert Bill Laid Over for Next Session

No action will be taken upon the Gilbert bill relating to the periodical census of tobacco until Congress reconvenes in December. A last-minute effort to secure its passage through the House of Representatives was made shortly before adjournment of the session on July 3 by Congressman Kearns of Ohio, who reported the bill for the Rules Committee, but action was prevented by Representative Fort of New Jersey, who bitterly attacked it. The measure, among other things, would transfer the taking of the census from the Census Bureau to the Department of Agriculture.

The bill was not originally intended to reach the cigar industry, declared Representative Fort, but does so in the form in which it was brought before the House, and in a way, he asserted, which would be "largely destructive to the interests of cigar manufacturers, since it would furnish a competitor with public records by which he could figure the entire cost of manufacture; it would enable the large manufacturer to completely undersell and drive out of business the small manufacturer."

The measure was withdrawn by Representative Kearns when it became apparent that there would be considerable opposition and that it would be impossible to pass it without extended debate.

The Tariff to be Big Issue in Senatorial Campaigns This Fall

The tariff will be made one of the leading issues in the Senatorial campaigns this summer, it was indicated during debate on the farm relief measure in the Senate just before adjournment of Congress, when Democratic members undertook to show that the present tariff is of no benefit to the farmer and of little or none to the average citizen.

In a speech on the floor of the Senate during the debate, Senator Robinson of Arkansas declared that "one of the most substantial forms of relief which can be afforded the American farmer is to reverse one of the underlying proposals in the Haugen bill and tear down the tariff wall." For that purpose, he introduced an amendment to the bill to serve as a basis for tariff legislation next session.

Under Senator Robinson's amendment, the United States Tariff Commission would be directed to investigate and report to Congress what rates of duty "substantially and approximately" would equalize the conditions of competition in the principal markets of the United States between domestic and foreign producers of the principal competing countries on a large number of items.

These investigations would be made "for the purpose of assisting Congress in reducing to a moderate or competitive basis such duties as may appear to be either excessive or prohibitive," and the sum of $250,000 would be appropriated for the work.

Government Officials Fighting Refund of Taxes Illegally Collected

Large sums of money illegally collected by the Government are being held by the Treasury Department, whose officials are fighting all efforts of the owners to secure their return.

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This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F. O. B. Newark, N. J.

GOOD ADVERTIZING FREE

Deer Pinky. Ile bet you had a grate time to the Methedist Sundy skool picnick. You better wach out or that little dame from Clumbus will hav you tawt the charlston and you ll be doing more dansing than Sundy skooling.

Is your boss working purty hard to get more bizness Pinky? Our bizness is getting biger all the time. But weer rite after it every minnit. George J dont stop advertizing when things are cumming good and he dont stop when they arent cumming. He just whoops her along all the wile and when theres a bad yeer and bizness in Pewter City aint so good, why that dont make enny diffrents with us. We get more of it just the same.

Aint it the truth that sum storekeepers keep their bizness growing bigger when everybody elses is growing smaller? You sqweek it Pinky! The boss says when times are bad thens the time to advertize more and push harder becaws the harder bizness is to get, the harder you got to work to get it. And he says when times are good thens the time to advertize more and push harder becaws the eezier bizness is to get, the more rezults you get from pushing harder then. So I gess there aint enny time for not pushing harder and advertizing more.

My boss is the best advertizer in Pewter City. I got to admit it. He dont miss enny good bets in that line. You ll see him studdying away in a traid journal and then heel rite a letter to all the fokes that advertize there about lines we sell and heel say to em, "Got enny good windo display stuf to help us sell sum of your goods weev got?" Or heel ask em about sum advertizements that he can send around to the fokes on his big mailing list. Or mebby heel want to get one of theez lectro things you put in the newspapers to make a picktur in your advertizement.

"Thats the only reel good way I know to get sumthing for nothing Spike," he told me. "Heers all theez good advertising helps that I can get from the manyufackcherers and they send em without costing me ennything and they dont charj enny more to me for their goods than they charj to the merchant that dont get theez advertizing helps. So you see Ime getting sumthing for nothing."

Henry was fixing up a windo one day and I sed he was going to hav a windo display first thing he new without enny goods in it a tall. And he sed "Spike you awt to kno by this time that theez goods weer advertizing in this windo arent worth so much when theyve bin heer in the strong lite in the windo for a wile. So I use just as little goods as I can of this kind and I make up the display with the help of the display stuf we got from the manyufackcherer. Theez display things dont cost us a cent and they are just what we want to show the goods and tell about them and to remind fokes of the advertizements they saw in the maggazeens. And the big thing is there aint enny depreesiashon for us in the display stuff.

So thats how we make our windo displays so good and do it without taking much goods and without costing much for damaged goods.

And we got a bunch of nice little booklets telling all about sumthing we sell and the boss has one put into every packij we rap up and sum kinds he mails out and sum reel nice ones Ive gone round with and gave em to peepel at their houses with our compliments. And on thoze advertizing things the boss has the stores name in big letters. If the man that sends us the advertizements just has our name in little letters that you woodnt hardly see, or doesnt hav it on a tall, I take our big rubber stamp and put the name on soze ennybody cood see it thats got eyes enuf to kno a flapper from a Catholic preest.

Now you see when we get all the good advertizing helps we can and get em all used the way they awt to be used weer keeping sumthing doing all the time and fokes dont miss a week that hey dont see sumthing new in advertizing we put out. So everybody says Mister Munnywell is the greatest advertizer in Pewter City and they talk about it and that helps make em think ours is the greatest store.

Theres one store acrosst the street from us that never puts in the windo ennything you see advertized in the maggazeens. It has all kinds of stuf but its most all made by sumbody you never herd of or its made just for that merchant—or it says so ennyway on the lable—and if youd go in there and ask for sumthing you saw advertized in a maggazeen theyd tell you you were foolish to buy that kind when they cood sell you sumthing just like cheeper. They probbly hav the kind thats advertized but they keep it out of site and try to get you to buy the other.

Why say Pinky I was in there the other day and I saw it takes the clerks about 3 times as long to sell ennything becaws they cant ever just hand out what you ask for. Theyve got to be sooper sailsmen and sell you sumthing you dont want insted. Well if thats being a sailsmun, Henry says, to sell fokes sumthing they dont want, then the greatest sailsmun is the feller that sold a woman a two pants suit to lay out her husband in.

(Continued on Page 15)

This picture shows why
the sales of BAYUK cigars
are constantly increasing

THIS TOBACCO IS *UNDER*-RIPE — *bitter*

THIS TOBACCO IS *RIPE* — *perfect smoking*

THIS TOBACCO IS *OVER*-RIPE — *flat*

ONE of the chief reasons why Bayuk cigars are such big sellers is because dealers are getting behind them. They are doing this because they recognize the importance of ***Ripe*** tobacco and are talking it to their customers.

You, too, will realize the importance of that word ***ripe*** the minute you study the picture shown above.

Briefly, it means just this:

There are three kinds of leaves on every tobacco plant at harvest-time—***under***-ripe . . . ***over***-ripe . . . and ***ripe!***

Under-ripe tobacco usually gives a cigar a bitter taste. ***Over***-ripe tobacco serves to make it flat and colorless. ***Ripe*** tobacco means perfect smoking.

Think that over and you'll see that Bayuk cigars are better for the same reason that a perfectly ripened apple or peach or pear is better than one that is ***under***-ripe or ***over***-ripe.

Keep this in mind when your customers ask you to help them select a cigar.

Tell them about the ripe tobacco used in all Bayuk cigars—explain why it makes a cigar mellower and milder—show them that you know something about tobacco and they'll come back to you again and again.

You've got something definite to sell when you sell Bayuk cigars—a real, basic reason why these cigars are better. For only Bayuk cigars are made exclusively from carefully selected ripe tobacco all the time.

BAYUK CIGARS *Inc.*

PHILADELPHIA

Makers of fine cigars since 1897

Here are the five famous Bayuk Brands

CHARLES THOMSON — BAYUK PHILADELPHIA HAND MADE PERFECTO
MAPACUBA — HAVANA RIBBON — PRINCE HAMLET

It's Ripe Tobacco!—Every Bayuk Cigar

CONDITIONS IN THE CIGAR INDUSTRY

(*Continued from Page 9*)

"Endorsement of the cigar machine has been made by practically all of the outstanding cigar corporations. They are substantiating their verbal endorsement by installation of the machines on a large scale, and by the replacement or supplementing of factories using the hand-made methods with establishments devoted wholly to machine processes. One of the major corporations in the industry has recently equipped and put into operation a factory, operated exclusively on machine processes, with an annual capacity of 150,000,000 cigars, and another of the large corporations has under construction a plant with a similar capacity, to be used entirely for machine production. As an illustration of the trend, this latter-mentioned organization, which recently was almost wholly on a hand-manufacturing basis, will be producing over 60 per cent. of its entire output by machine within a relatively brief period.

"The utilization of the machine has received a stimulus both as an outcome of improvements which have simplified the mechanism and reduced the space occupied while at the same time adding to its efficiency; and as a consequence of the devising of humidifying systems which, through maintaining uniformity in the temperature and humidity, remove one of the difficulties heretofore interfering with the successful manufacture of machine-made cigars.

"Cigar machines promote quantity production and effect labor economies, both of which reduce costs of manufacture. Apart from the savings effected, the machine offers other concrete advantages through minimizing the dependence of the manufacturer on labor and thus diminishing the possibility of interruption to production from strikes or other labor troubles; and through the uniformity it creates in the product. It necessarily calls for standardization of product since the machine cannot be readily or inexpensively adjusted to manufacture the multifarious shapes and sizes of cigars now on the market.

"The beneficial effects of quantity production, and its accompanying requisite, standardization of product, are apparent in the success of the cigarette and tobacco manufacturers, and as the cigar industry becomes more and more subject to these influences, its economic position will become better safeguarded and its future prosperity more assured. The process necessarily will be a gradual one, but all the indications are that within a decade the cigar industry will be operating practically entirely on machine production.

"In 1925, the five-cent cigar, or Class A, continued to gain, accounting for over 41 per cent. of the total output, and Class C, or those retailing from eight to fifteen cents, also made a further gain, comprising nearly 39 per cent. of the total output. Class B cigars, retailing between five and eight cents, continued to decline and in 1925, composed only about 17 per cent. of the total production, as compared with around 21 per cent. in the previous year. The efforts of the manufacturers to popularize the five-cent cigar are meeting with evident success, as attested by the growing production figures. The savings that have been effected during the past few years, through lower leaf prices or economies in operation, have been very largely passed on to the consumer in the form of lower price or better quality.

Outlook for 1926

"During the first half of 1926 tobacco production was maintained on a high plane. Cigarette output for the first five months totaled 35,047,744,117 as compared with 31,117,966,498 for the corresponding period of 1925, representing an increase of over 12 per cent. Production of manufactured tobacco, consisting of smoking and chewing tobacco, aggregated 157,378,525 pounds for the five months, as contrasted with 154,841,208 pounds in the same period of the preceding year. The increased cigarette production and stability in manufactured tobacco output, taken together with a relatively low average price for the tobacco leaf crop of 1925 and the previous seasons, and a continued steadiness in the prices of the manufactured products, indicate another year of very large profits for the principal tobacco manufacturing organizations.

"Cigar production, after registering a decline for each of the first two months of 1926 as compared with the first two months of 1925, showed a change of trend in March when the output made a gain of nearly 12 per cent. over March of the previous year. In April the reversal was maintained, the gain being more than 3 per cent. over the same month last year; but in May there was a slight decrease over the corresponding month of 1925, the production being 507,253,431 and 514,509,040 cigars respectively. For the first five months of 1926 as a whole the output of cigars was 2,465,507,964, and was higher than for the corresponding months of last year, which showed a production of 2,438,953,783. It is too early to determine whether this arrest of the downward trend that has so long characterized the cigar industry is merely a temporary fillip due to the stimulus of the tax reduction, but the industry is hopeful that it marks a permanent improvement and reflects the response of the public to the strenuous efforts made to give it better values."

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY

Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

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(AFTER PUBLICATION $10.00.)

SATISFYING A GENERAL DEMAND

The average American smoker prefers a smooth, mild, free-burning cigar, full of natural fragrance and at the same time economical in price.

Cigar manufacturers are now agreed that no other tobacco in the world combines all of those essentials to such a degree as the Porto Rican leaf. Used exclusively in the filler or blended with other tobaccos, it gives that "all day" satisfaction sought by the great army of American cigar devotees. Grown in an American insular possession it is admitted free of duty, an advantage towards economy in production.

Choice Porto Rican leaf is now selected by manufacturers of nationally advertised cigars of the mild-Havana type, because of the pleasing quality it gives to the blend.

This is THE Porto Rico Year.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Full information on any subject relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

BAKELITE INDUSTRY

(*Continued From Page 6*)

the jobbers from reselling the imitation under the genuine trade-mark name. Such transactions, being of a secret and verbal character, are almost impossible to prove in any one instance, and the great number of such dealers and importers made it practically impossible to check the violations of petitioners' trade-mark rights by individual suits against jobbers or dealers in this country.

This constituted unfair trade which the evidence showed was destroying the business of all the petitioners in such articles—a situation for which no practical remedy existed except that provided for by the tariff law, Section 316. The latter specifically states that the remedy which it affords is additional to all other remedies provided by law. The Commission therefore has, under that statute, authority to consider any questions, patent or otherwise, which may incidentally arise in an investigation to determine whether unfair practices exist. The present petition, since it does not arise under the patent laws over which the Federal courts have exclusive jurisdiction, comes under the scope of this section of the Tariff Act.

Decision of the Commission to sustain the Bakelite Corporation and the manufacturers of Bakelite articles will result in a permanent embargo upon the importation of the foreign resin. Opposition to both petition and embargo was voiced by a group of importers affected by the existing order.

LETTERS FROM THE STORE KID

(*Continued from Page 12*)

We dont hav ennything in our store that fokes dont want. Ennyway we dont hav it long. We fire it out. The boss says if you sell fokes sumthing they dont want, the only thing they cum back for is to get their munny back. We giv fokes their munny back if they want it but I hope to tell you Pinky not but a darnd few of em ever want it. Theyre satisfied with the goods they get.

You see its like this, the way I figger it. If ennybody cums in and asks for a certain kind of things and gets it and goze away, theyve got what they askt for and they dont think so much about its being your falt when they dont like it as they wood if you had hornswoggled them into taking sumthing you sed was just as good. Tell your boss Pinky to stick to the kinds of things fokes cum in and ask for if he wants qwick sails and no cum backs.

Rite soon old froots and vejjitables.

Yours,
SPIKE.

EASTON MERCHANT BANKRUPT

James A. Williams, cigar manufacturer, of Easton, Pa., has filed a voluntary petition in bankruptcy, listing liabilities as $3268 and assets as $1935. George F. Coffin has been appointed referee.

News from Congress

(Continued From Page 10)

The money was collected as duties on imports later held by the United States Court of Customs Appeals to have been illegally assessed. The department, however, contends it is estopped from refunding the excess duties by the failure of the importers to file a protest within thirty days after the assessment, as required by law. Efforts of Representative Crowther of New York to secure refunds in some of these cases by act of Congress have been nullified by recommendations of Treasury officials to the House committee on claims that such relief be not afforded.

In most of the cases the importers, at the time of assessment, assumed that the duties imposed were legal and filed no protest. The customs court later differed with the collectors of customs as to the interpretation of the tariff law, holding that the duties had been illegally assessed, and the importers now contend that the Government itself having decided that the collections were excessive, it should initiate steps looking to proper refunds.

Under the law, protest against assessments of duty must be filed within thirty days and failure of the importer to protest within that period estops the Treasury Department from considering an application for refund filed later. There is, however, nothing in the law covering cases where the courts hold illegal the collection of duties which the importer did not protest. It is held by Representative Crowther that the Treasury should not be enriched with funds that have, according to the decision of its own courts, been illegally collected.

Tax Receipts Increase Nearly $252,000,000 Despite Cut

Despite the cuts made by the 1926 revenue law in the taxes on 1925 income, preliminary reports to the Bureau of Internal Revenue indicate that total tax collections during the fiscal year ended June 30 last, exceeded those of the preceding fiscal year by nearly $252,000,000.

Receipts from the tax on incomes during the fiscal year 1926 totaled $1,972,798,839, against $1,761,659,049 in the fiscal year 1925, an increase of $211,139,790, while collections of miscellaneous taxes totalled $863,314,060, against $822,481,218, an increase of $40,832,842. The total collections of $2,836,112,899 were greater than for any year since 1922.

With the exception of Alabama, Arkansas, Idaho, Nevada, New Hampshire, New Mexico, Oregon, South Carolina, Tennessee, Vermont, Washington, West Virginia and Wyoming, all the States showed increases in income tax payments. The boom in Florida is reflected in the 500 per cent. increase in income tax payments in that State, which jumped from $6,563,730 in the fiscal year 1925 to $33,998,382 in the fiscal year just ended. New York led all the states in income tax payments, with $568,114,671, followed by Pennsylvania, with $195,395,568, and Illinois, with $176,881,182.

The full effects of the cuts made by the 1926 revenue act were not reflected in the 1926 receipts, since the reductions in the miscellaneous taxes were operative for only a short period. The initial effect of these cuts, however, is evidenced by the collections of miscellaneous taxes in the June quarter this year, which totaled $170,480,197, as compared with those in the September quarter last year, totaling $267,372,008.

Bill Recommended to Punish Interstate Transportation of Stolen Property

Adoption of the bill to punish the interstate transportation of stolen property was urged upon the House of Representatives shortly before adjournment of the session, in a report submitted by the judiciary committee. The bill provides a fine of not more than $5000, or imprisonment for not more than five years, or both, as punishment for whoever shall receive, conceal, store, barter, sell or dispose of any property, stolen or otherwise unlawfully procured, moving from one State to another.

The bill is of particular interest to members of the tobacco industry, since it would act as a barrier to thieves, swindlers and bankruptcy frauds who commit their crime in one State and dispose of their loot in another.

The measure was also favorably recommended to the Senate by the committee on interstate commerce, in whose report it was stated: "It seems to the committee that the offense should be an offense against the Federal Government in order that the detection of the crime and the punishment therefor shall be made more certain. It is obvious that if the crime is punishable in the Federal courts, upon a subject which is clearly within the jurisdiction of Congress, it will more efficiently deter criminals from pursuing the practices which are altogether too common."

Resolution Introduced to End All War

All members of the tobacco industry would become "high privates" in a great civilian army in event of war, and "permanent peace" would be assured, under a resolution recently introduced in the House of Representatives (by request) by Congressman Weller, of New York, by removing "human incentive toward war by eliminating completely all profit during any possible war, thus sterilizing, as far as legislative action can achieve, the germ that begets war."

The measure provides for the establishment of a commission to work out a plan under which, in event of war, all industries and resources of the country would be mobilized under a civilian general staff; all citizens enrolled in universal service; all private income and all productive activities devoted to the cause of the nation, and all men and women to be equally rationed and all to serve without remuneration "toward the achievement of victory in war, waged with profit to none."

"The cause of peace is a matter of vital concern to all the people of these United States," it is pointed out in the resolution. "The rational way to insure peace would be the elimination, as far as human intelligence and provision can provide, of all possible motive toward war, recognizing that wars are the result of man-made arrangements and decisions. The most effective way of removing the possibility of human incentive toward war would be by adequate and competent provision that no human being shall profit directly or indirectly out of war."

(Continued on Page 18)

CIGARETTES

"There's something about them you'll like"

TAREYTONS ARE A QUARTER AGAIN

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO — MANUFACTURERS OF HIGH GRADE CIGAR BOXES — CEDAR, SAW, LABELS, RIBBONS, CIGAR MAKERS SUPPLIES, HARD PLEKING MILLS. TEL. ASHLAND 5747. ESTABLISHED 1875. 637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

COLE L.:—44,659. For all tobacco products. April 29, 1926. A. M. Jamison Cigar Co., Spartanburg, S. C.

SENATOR COLE L. BLEASE:—44,660. For all tobacco products. May 26, 1926. A. M. Jamison Cigar Co., Spartanburg, S. C.

LOVE BOUND:—44,661. For cigars, cigarettes and tobacco. June 22, 1926. G. C. Gossage, Auburn, Ill.

JOY BOUND:—44,662. For cigars, cigarettes and tobacco. June 22, 1926. G. C. Gossage, Auburn, Ill.

U-NA-KA VIEWS:—44,663. For all tobacco products. June 17, 1926. A. G. Barber of Miss Tennessee Cigar Co., Johnson City, Tenn.

OHIO BANK:—44,664. For cigars, cigarettes and tobacco. June 24, 1926. Collins Park Cigar Co., Toledo, Ohio.

KEYSTONE:—44,665. For pipes and smokers' articles. June 26, 1926. Kaufmann Bros. & Bondy, New York, N. Y.

YAMAGRAW:—44,666. For all tobacco products. June 26, 1926. T. O. Lloyd, Savannah, Ga.

TRANSFERS

EL MORO DE TAMPA:—24,873 (Tobacco Leaf). For cigars and cheroots. Registered March 4, 1903, by J. W. West, Tampa, Fla. Transferred to John P. Mooney, Milwaukee, Wis., June 28, 1926.

DAVID NIETO:—41,189. For all tobacco products. Registered June 16, 1919, by Nathan Kaplan, Chicago, Ill. Transferred to Jos. H. Hornstein, Chicago, Ill., May 22, 1926.

NEWS FROM CONGRESS

(*Continued from page 16*)

Congress Adjourns After Seven Months' Session

After having been in session for almost seven months, Congress adjourned on July 3, having passed a record-breaking number of measures among which, however, was little constructive legislation.

The outstanding feature of the session, of course, was the enactment of the new revenue law. Beyond that, few of the bills passed were of any considerable importance to the business or industry of the country; probably the most outstanding was the measure improving the bankruptcy law. On the other hand, a number of bills in which business is interested were left unacted upon, some to come up during the short session beginning next December, others to die.

The summer will be marked by the Senatorial campaigns, in which taxes, tariff and the farm situation will be the outstanding subjects of discussion. It is probable that when the short session convenes the Democrats will make a demand for tax and tariff legislation. They may be successful in forcing the former, despite the President's desire to delay further tax relief until 1928, when the effect on the Treasury of the last cuts will be known, and also, according to the Democrats, a tax cut will be excellent campaign material, but there is little likelihood that tariff revision will be taken up and, in fact, it would be impossible to pass any sort of a comprehensive tariff measure in the three months to which the session is limited.

Railroad legislation, prison-made goods and the truthful marking of commodities are covered in bills laid aside until next winter, together with a measure to codify the Federal laws, the French debt settlement, important financial measures and the investigation of the Tariff Commission.

PIPE IGNITES GASOLINE

Messak Parsikian, of Watertown, Mass., has been a sufferer with rheumatism for some time, and a friend recommended a gasoline footbath as a sure cure. Parsikian accordingly decided to give the remedy a tryout last Tuesday, and thought that he might as well enjoy a pipeful of tobacco at the same time. Firemen were called out to extinguish the blaze, which resulted in $500 damage to the house and painful burns to Parsikian, who forgot his rheumatism for the time being anyway. He is expected to recover.

GOOD-NIGHT SMOKE FIRES BED

Charles Woodward, of Camden, N. J., was enjoying a final smoke at 4 A. M., before dropping asleep, last Tuesday morning, but he drifted off to dreamland before finishing the cigarette, and after a most horrible dream awoke to find the bed in flames. He immediately summoned firemen, who extinguished the flames after about $200 damage had been done. Woodward, however, escaped injury.

ARRESTED FOR STORE ROBBERY

James Wheatley, a negro, was arrested in Paulsboro, N. J., on Monday and charged with the theft of $100 worth of cigars and postage stamps from the store of Joseph Pasquale. He was also charged with carrying concealed deadly weapons and held in $500 bail for further hearing.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

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26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Nickle Business

During the War you wouldn't sneeze at it!

Now it is about half of all the cigars sold!

It is coming back stronger than "Babe" Ruth for the "Home-run" Record!

Are you going to get your share of it, or will you allow the trade to pass your door?

Do you realize that there are a number of five cent Manila brands on the market that have grown steadily in public favor for fifteen years—through war time and peace?

Do you know that Manila is sending to the United States a Nickle Cigar unsurpassed at any time in appearance, workmanship and smoking quality?

Do you know that there is a great army of American smokers that prefer a good five cent Manila Cigar to any other at the price?

Do you need a Cigar that sells, a Cigar that satisfies and builds trade for you and give you a good living profit—a difficult problem in peace time with price wars and narrow margins from nationally advertised brands?

A good, representative, Manila brand will pay you better than anything you can buy.

For Information, Write or Wire

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, N. Y.

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THE TOBACCO WORLD

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

A Cigar's A Cigar

When It's Packed in Wooden Boxes

OTHERWISE it's just a smoke. The "seasoned in the wood" argument is just as pertinent to cigars as it is to any other commodity, the quality of which is enhanced by wood-mellowing.

Cigars in wooden boxes season under ideal conditions, their fragrance is increased, their excess moisture absorbed and their natural aroma retained from factory to smoker.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

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TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

WANTED TO CORRESPOND WITH FIRM OR COMPANY who could use the services of a practical Factory Superintendent. Practical cigarmaker—hand work, suction, or fresh-work machines. Address Box 490 "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 AUGUST 1, 1926 No. 15

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
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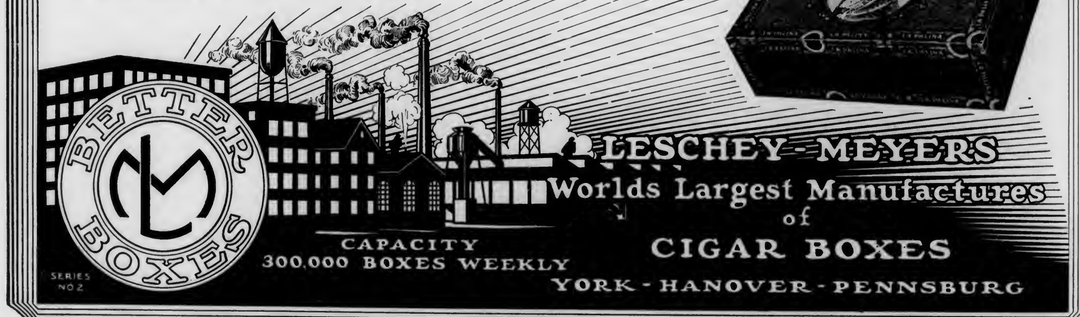
Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

The CONFIDENCE – That Comes With Years of Honest Service

We Have:—gained the confidence of our customers by 59 years of honest service and retain that confidence day after day and year after year by practical, proven, forward, progressive methods that have placed the Leschey-Myers Co. far in the front. As leaders of the industry for 59 years, the founders of the Leschey-Myers organization have adhered to the sound principles upon which it has achieved its success to supply its customers honestly, intelligently, economically with a better product, and we can say with honest pride: "L. & M. Cigar Boxes are Better Boxes."



"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY
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A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.
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Volume 46 Number 15

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, AUGUST 1. 1926 Foreign $3.50

F. H. GATO DIES

Fernando H. Gato, prominent member of the E. G. Gato Cigar Company, passed away suddenly on Monday night, July 12th, at the home of his brother-in-law, Dr. I. Rodriguez, in Key West, Fla. Heart disease was the cause of his death.

Mr. Gato made the trip to Key West on July 2d in order to be there for the Fourth of July celebration. Funeral services were held in Key West on Thursday morning, and the body was then taken to Havana for interment in Colon Cemetery. The body was accompanied to Havana by members of the Order of The Mystic Shrine, of which Mr. Gato was a member.

Mr. Gato had been associated with his father, Eduardo H. Gato, in the cigar business since finishing his education, and had gained many friends in the industry throughout the country.

He is survived by his father, his widow and two daughters, and three brothers. He was sixty-three years old.

GEORGE W. HILL HOST TO EXECUTIVES

On Tuesday, July 20th, all executives of The American Tobacco Company, and its subsidiaries enjoyed a holiday as the guests of the president of the American Tobacco Company, George W. Hill, at his country home at Glenalla, White Plains. The party of seventy-five left the company headquarters at 111 Fifth Avenue at ten o'clock in the morning and after an enjoyable luncheon at the home of Mr. Hill they adjourned to the Blind Brook Country Club, where a golf tournament was enjoyed in which Mr. Hill was the victor, but since he was the donor of the prize he relinquished his claim in favor of R. M. C. Glenn, who was the runner-up.

After a dinner at the Country Club followed by a vaudeville entertainment, the guests were taken back to New York City in special busses, and all voted the affair a splendid success in every way.

BOND WELCOMES MORRIS HOME

Dave Morris, who is associated with Charles A. Bond in the Manila Ad Agency, at 15 William Street, New York City, returned last week from an extended trip to the Pacific Coast in the interest of Manila cigars, and was tendered a dinner of welcome by Mr. Bond on Monday night, July 19th, at one of the leading restaurants in Greenwich Village.

The dinner was attended by ten intimate friends of Mr. Bond and Mr. Morris, and appropriate addresses of welcome were made by those present, which were responded to by Mr. Morris.

LORILLARD TO CHANGE DIVIDEND POLICY

According to a statement sent out by W. A. March, assistant secretary-treasurer of the P. Lorillard Company, beginning October 1st, the company will pay dividends on the common stock in common stock instead of in cash, as at present. The new plan is to give common stock in the proportion of eight shares for each 100 now outstanding, instead of the cash dividend of $3 for each share outstanding.

Following is the statement as issued by Mr. March:

"In order that stockholders of the P. Lorillard Co. may not be misled by rumors of the company's condition, apparently put out for stock market purposes, the president has directed me to state that none of the officials who are large shareholders have sold any stock and the company is in strong financial position. Its surplus is large, its resources are ample, and its inventories are adequate and well bought.

"The company is now vigorously pressing its business in the popular smoking types, such as its well known 'Muriel' cigars, its redi-cut 'Union Leader' pipe tobacco and its 'Old Gold' blended cigarettes, and it has just completed the manufacturing units at Middletown, Ohio, and has another under construction at Richmond, Va. The brand of 'Old Gold' cigarettes was put on the market late in April and has been confined to New England, yet it is already selling at a volume which, if extended over the country, would approximate an annual market value of more than $15,000,000. It has been the custom of the company to finance its marketing, even of new brands, out of current earnings.

"In order to take full advantage of the public favor with which these smoking types are meeting and at the same time maintain this custom, the president has decided to recommend to the board that beginning with October 1, next, and thereafter until further notice, the dividends on the common stock will be paid in common stock and charged to undivided profits or surplus at the annual rate of eight shares for each 100 shares outstanding. This is a step very much in the interest of the stockholders. It will give them, in his opinion, the equivalent in fair market value of the cash dividend they have been receiving."

Inasmuch as the stock is now selling at approximately $33 on the exchange, the new policy of paying dividends will yield about the same percentage on the market value as the old policy.

MARTIN CIGAR COMPANY ADDS ANOTHER LUNCHEONETTE TO THEIR CHAIN

The Martin Cigar Company, on July 13th, added another luncheonette to its already large chain of cigar stores and soda fountain stands, when their latest restaurant was formally opened in the Harned and Von Maur Department Store, West Second and Harrison Streets, Davenport, Iowa.

The luncheonette department will have a seating capacity of seventy-five persons. The fountain is described as the latest achievement in sanitary service equipment. The counter is thirty-six feet in length and is constructed of white vitrolite, supported with pilasters of the same material in black. The plain surface of the panels and pilasters are relieved by ornamentation etched in gold. The top of the counter is of white cerrara glass.

The fountain and storage sections of the equipment are mechanically refrigerated, with automatic control, which enables any degree of temperature required for the various foodstuffs served. In conjunction with the refrigeration devices, there are heating facilities, which enables the service of food piping hot, and includes a battery of coffee urns.

Large plate glass pastry cases have been installed, which permit an attractive display of pastry goods, while at the same time they are maintained scrupulously clean and wholly removed from any harmful contacts. In carrying out the strict sanitation methods, a mechanical dish-washing machine has been made a part of the facilities. The machine not only cleanses thoroughly, but sterilizes also.

High-back stools are lined along the handsome counter, and several four and two chair tables, finished in harmony with the luncheonette colors, promise utmost comfort to the guests.

Candies, cigars, tobaccos and cigarettes also will be sold in the new luncheon department. Breakfast will be served from 8 o'clock to 9.30. There will be special luncheons and supper menus and particular attention, the management says, will be given to mid-afternoon shoppers' lunches.

SWISHER INCORPORATES

The firm of John H. Swisher & Son, has incorporated in the State of Ohio, with capital stock listed at $2,500,000.

The incorporators are: John H. Swisher, Carl S. Swisher, H. B. Coulter, H. K. Smith, and Earl Stevens.

The officers of the company are: John H. Swisher, president; Carl S. Swisher, first vice-president; Harold S. White, second vice-president; Isaac Steiner, third vice-president; H. K. Smith, treasurer, and H. B. Coulter, secretary.

The leading brand of the company is "King Edward" cigar. Factories are located in Ohio and Jacksonville, Fla.

LANCASTER CROP DAMAGED BY HAIL

The tobacco crop in Lancaster County was visited by disastrous rain and hail storms during the week of July 18, which did a great deal of damage to the growing plants. In many places the downpour washed the young plants clear of the ground and in other places the hail destroyed much of the crop. This together with a 25 per cent. reduction in the acreage planted this year will seriously reduce the production of Lancaster tobacco this year, although much of the loss to the growers done by the hail storms is covered by insurance.

DELAY IN PUBLISHING JUNE FIGURES OF WITHDRAWALS FOR CONSUMPTION

The following announcement has been sent out by the Tobacco Merchants Association in reference to June cigar production figures:

"The trade is undoubtedly anticipating the receipt of our usual monthly Tobacco Barometer, which ordinarily would be issued on or about this time of the month.

"In fact, realizing that interest in this month's issue is particularly keen for the reason that it would complete the figures for the fiscal year 1925-1926, we are taking this means of announcing that *there will be the usual delay of a month or so in the publication of the June figures.*

"This is due to the established policy of the Internal Revenue Department to withhold the June figures pending the issuance of the Preliminary Report for the complete fiscal year ending June 30th.

"Thus, every year there is a delay of from a month to six weeks in securing the June figures, so that the delay this year is not unusual.

"We of course are making every effort to secure the June figures as speedily as possible, and it is perhaps needless to say that as soon as the same are available our usual statement will be issued with all due promptness and dispatch."

TOBACCO MERCHANTS ASSOCIATION OF THE U. S.

CIGAR REFUND CHECKS WILL SOON BE ON THE WAY

The delay in paying the tax refunds on cigar stocks on hand, when the new tax rates became effective, was due to the fact that Congress had failed to pass an appropriation for the same until almost the last day of its session.

However, an appropriation having been passed, the Revenue Department is industriously working on the audits; and making allowance for the time that it should take for the necessary warrants to pass through the various governmental bureaus, etc., refund checks may well be expected to be in the hands of the claimants within the next two months or so.

It may also be of interest to note that all told there were filed in the neighborhood of twenty-four thousand refund claims, amounting in the aggregate to approximately four million dollars. And it may be added, that these figures are closely in accordance with the estimate originally furnished by us to the department.

TOBACCO MERCHANTS ASSOCIATION OF THE U. S.

AMSTERDAM INSCRIPTION DATES ANNOUNCED

The following dates for the Sumatra and Java Tobacco inscriptions has been forwarded us by J. H. A. Gebing, Sworn Tobacco Broker, of Amsterdam, Holland:

Sumatra inscriptions will be held at Amsterdam on September 17th and Ooctober 8th. Java inscription dates are September 10th, October 1st, October 15th, November 12th, and December 10th at Amsterdam; and September 24th, October 22d, and December 3d at Rotterdam.

After all nothing satisfies like a good cigar

UNITED STATES BRANDS IN GREAT BRITAIN

The London correspondent of one of our American Exchanges declares that the American cigarette brands are fast becoming popular in Great Britain, and he has much the same thing to say of American pipes.

This fact is undoubtedly due, to a large extent, to the fact that the American manufacturers are carrying out an intensive advertising campaign. Our American friends are, it must be said, leading the world in their recognition of the value of publicity.

Tobacconists in Ireland, who complain of the price-cutting evil, are more fortunate than their brethren in many of the large cities where the activities of the big "Chain" establishments are selling tobacco and cigarettes below the scheduled price. The co-operative societies, for instance, who do not pay income tax, allow a substantial dividend on every £1 worth of tobacco product. The result is that the smaller traders are unable to maintain competition. We in this country have something to be thankful for.—*Irish Tobacco Trade Journal.*

GENERAL RENEWS "WHITE OWL" ADVERTISING

The General Cigar Company on June 20th renewed its strenuous advertising campaign on "White Owl" cigars in Sunday newspapers throughout the country and on June 24th in the daily newspapers, with greatly increased space, and already are experiencing increased demand for "White Owl" as a result.

The outstanding points in the advertising are that "White Owl" are tasting better than ever and that the company is passing the tax reduction on to the consumer by giving the "same outstanding 'White Owl' value at three for twenty cents."

Their "Robert Burns" advertising is also inducing favorable comment due to the fact that illustrations of local buildings are now being featured in their advertising in the larger cities.

SCHULTE MAKES FINE GIFT TO FAITHFUL EMPLOYEE

When William Kratochvil, one of the oldest employees of the Schulte Cigar Stores Company, announced to D. A. Schulte last week that he was going to be married again, Mr. Schulte decided that this would be a good opportunity to reward Mr. Kratochvil for his faithful service with the concern, so he made him a present of $25,000 worth of securities of the corporation.

Mr. Kratochvil has been connected with the Schulte World Building Store for a matter of forty-three years, and the lucky lady who will accept Mr. Kratochvil for a husband is Miss Anna Swaningson, of Long Island, who was formerly employed in the same store as Mr. Kratochvil.

WISCONSIN PRODUCTION TO BE REDUCED

According to reports of the Federal Crop Reporting Service, planting of tobacco in Wisconsin this year will be reduced by approximately 10 per cent. from the average acreage for the past five years.

This year's acreage planted is estimated at $29,000.

GOLDWATER IN TOWN

Jimmy Goldwater, recently appointed representative of E. P. Cordero & Company, manufacturers of "Mi Hogar" cigars, was in Philadelphia the past week filling his order book.

PRESIDENT OF CONNECTICUT POOL REVIEWS ACTIVITIES OF ASSOCIATION

President Joseph W. Alsop, of the Connecticut Valley Tobacco Association, has just issued his fourth annual report, in which he reviews the activities of the association during the past year and gives interesting figures covering the past four or five years for purposes of comparison.

Portions of Mr. Alsop's report follows:

"This is my fourth annual report to the members of the Connecticut Valley Tobacco Association. I will outline first the principal routine events and changes of the year and will then set forth my recommendations as to the further conduct of our organization.

"Since my last report the regular annual audit of our books by Peat, Marwick, Mitchell & Company, of New York, has been completed and also the regular interim audit made during the spring. These audits occupy the time of four trained accountants for a period of from three to four weeks and cover every detail of our operations.

"The reports by the auditing company contain no criticism of our accounting method, but state that all work is done in a satisfactory and businesslike manner and further comment favorably on material economies in methods of operation instituted by our treasurer during the past year.

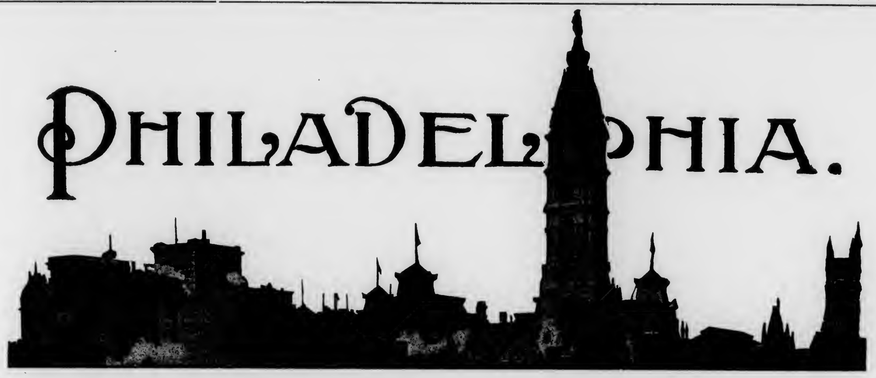
"Insurance on leaf tobacco is always one of our large items of expense. We have endeavored to concentrate as much tobacco as possible in sprinklered warehouses, owing to the very great saving in insurance by so doing, and for this reason the average rate during the past year paid for insurance has been lower than heretofore. Unfortunately three large fires have occurred; one at the warehouse of Max Lavitt in Ellington, where the association's loss on tobacco amounted to $24,000, and two other fires destroyed the warehouse of A. D. Ellsworth in East Windsor and the Halpine warehouse of the East Hartford Tobacco Growers, Inc., the total loss amounting to some $608,000. About three-quarters of the tobacco burned was 1925 broadleaf. We were indeed fortunate that our insurance was carried by companies of high reputation and standing, as the adjustments were promptly and fairly made and payments possible to our members within an exceedingly reasonable time, considering the very large amount of detail work involved.

"The insurance on tobacco in sheds from the time of harvest until delivery to the association was continued during the past year, the maximum coverage being $400 per acre. The rate was somewhat lower than on the 1924 crop, but this year the experience of the companies carrying this insurance was unfortunate, as the losses paid largely exceeded the premium income. Unfortunately, many of our members seem to consider only the actual amount of money paid to them, and a deduction for any cause whatsoever, no matter how great a saving to them thereby, is not considered by them. For this reason I believe that insurance on tobacco not yet delivered to us should be left to our members themselves to take care of.

Hail Insurance Company

"The Connecticut Valley Mutual Hail Insurance Company, which was organized and carried through its initial year by the efforts of your officers, had a very successful experience and finished the year with a surplus in excess of $250,000. This company is now continuing its operations on an entirely independent basis, and members desiring insurance on the 1926 crop are

(*Continued on Page 12*)



YAHN & McDONNELL EMPLOYEES VISIT "BLACKSTONE" FACTORY

On July 9 a party consisting of George Jones, Harry Shetzline, Harry McVeety, M. R. Zerby, John Knight, Al Hall, H. Rendelman, C. Waters, Charles Lloyd and John Dealy, all employees of Yahn & McDonnell, local distributors of "Blackstone" cigars, journeyed to Newark for a trip of inspection through the Waitt & Bond factory.

The party was met at the train in Newark by Mr. Marcus Conlan and taken through the factory, where they watched the "Blackstones" in the making. Adjournment was taken in the afternoon for luncheon at the Newark Athletic Club, and the balance of the day was spent at the factory. Several of the party are managers of Yahn & McDonnell's various cigar stands throughout the city and others of the party are salesmen calling on the retailers, and many valuable points to be used in selling "Blackstones" were gained by these men.

However, we don't know of any cigar stores in town now where "Blackstones" can't be seen on display—so, what's to be done?

BAYUK EARNINGS INCREASE

Bayuk Cigars, Inc., for quarter ended June 30, 1926, reports net income of $254,386 after Federal taxes and depreciation, equivalent after preferred dividends, to $2.60 a share earned on 77,121 shares of no par common stock. This compares with $154,905 or $1.31 a share in preceding quarter, and $142,667 or $1.13 a share in second quarter of 1925.

Net income for first half of 1926 totaled $409,291, equal to $3.91 a share on the common, against $219,368, or $1.41 a share, in first half of previous year.

PAYS $25 FOR LIGHTING CIGARETTE

Harry Cook attempted to light a cigarette while driving his automobile through the city streets one day last week, and as a result he lost control of his car and skidded into a telephone pole.

He was arrested and arraigned before a magistrate who fined him $25 and costs for reckless driving.

MAZER-CRESSMAN OUTING

An outing was held by the Philadelphia organization of the Mazer-Cressman Company at the Knights of Columbus Club, at Essington, Pa., last Saturday. Baseball games and other sports were enjoyed and a good time was had by all.

"LA PALINA" SALES INCREASE

According to a financial statement recently issued by the Congress Cigar Company, makers of "La Palina" cigars, gross sales for the first six months of 1926 approximated $8,389,360, as compared with $7,354,902 for the same period of the year 1925.

Net profits were $1,057,970, after all charges, but before deducting Federal taxes. This is equal to $3.02 a share on the 350,000 shares of no par value stock against $919,845 or $2.62 a share on the same basis for the first six months of 1925.

In the June quarter profits were $654,512, equal to $1.87 a share, compared with $403,458 or $1.15 a share, in the preceding quarter, and $556,088 or $1.59 a share in the second quarter of last year.

STOKES PURCHASES VETTERLEIN STORE

Walter M. Stokes, who has been manager of the cigar store of the late Frank B. Vetterlein, at 1 South Fifteenth Street, for several years, and who conducted the business through Mr. Vetterlein's illness, has purchased the business and will continue at the old stand. Mr. Stokes has won many friends during his time in the store, who wish him every success.

JAKE MAZER IN TOWN

Jake Mazer, of the Mazer-Cressman Cigar Company, Detroit, Mich., was a recent visitor in Philadelphia to see for himself just how business on his brands is going along. He reports an amazing demand for their "Tennyson" cigar in Philadelphia and also throughout the country.

LEO WEISS A VISITOR

Leo Weiss, now representing the Compania General de Tabacos de Filipinas, who has recently returned from a trip through the Middle Western States in the interest of his brands, was a visitor in Philadelphia last week.

ANDRUSS ON A TRIP

Willis Andruss, sales manager for the Congress Cigar Company, is on a trip through New York State, combining business and pleasure. Mrs. Andruss is accompanying Mr. Andruss on the trip.

JACOBY A VISITOR

I. M. Jacoby, Myer & Mendelsohn-Weil & Son representative, of New York City, was a visitor in Philadelphia last week, calling on the trade.

FOR SALE

We offer subject to prior sale all of our rights to the Titles, Designs, Plates and Engravings, together with such material as we have on hand consisting of Labels, Edgings, Bands, etc., the following:

*Agabus	*Fancy Five	*Lucky Number	Scaler
Albonia	*First Seal	*Lady Porto	Short Smile
*Any Old Thing	*Fly Chaser	*Lord Weeks	Steer
Blue Flower	*Factory Roll	*Little Brother	Smile Club
Brown Band	Great Spirit	*Local Product	*State Board
*Certified	Golden Scroll	Main Ten	*Stately
Club Smile	Great Cross	New Metal	*Swallow Tail
*Convello	Goodlight	*Nobleite	*Star of Hope
Creel	Grand Cross	Ottawa Chief	*Show Case
*Darantella	*Geo. Read	Off the Hook	*Star Leaf
*Deep Sea	Green Goose	Purple Cow	*Sector
*Duke Alexis	Hostage	*Plaindealer	Tip Top
Ex More	*High Spade	Praecipio	Toplight
Elks Tooth	Household	Plangor	*Trailer
El Travo	*Highway	*Pro Rata	*Three Points
El Fuso	*High Credit	*Porta Rosa	Tail Light
*Ex Voto	Intercedo	Quinate	Tryout
*Electus	*Impetro	*Qu-Vana	*Union Prince
El Cherif	Imperial Special	*Red Flame	White Flame
*El Demando	*John Lord	Royal Honor	Wedding Ring
Explico	King Florus	Reel	Waukazoo
*Existo	Light Metal	Royal Token	White Faug
Fair Field	Little Tempter	Royal Court	*White Holly
Five Kings	*Lodestar	Revoco	Wind Shield
Five Monarchs	*La Nita	Reverto	
Florus	*Long Smile	Sea Swells	
*Fishing Line	Little Mother	Something Easy	

Titles marked (*) indicate labels on hand for immediate delivery.

Write immediately to

BOX 1000 Care of Tobacco World

236 Chestnut Street

Philadelphia, Pa.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

1925 a Record Year for Tobacco Used

MORE tobacco was used in manufacture in this country in 1925 than ever before, it is asserted in "Commerce Yearbook" for 1925, just issued by the Department of Commerce, in which are summarized the manufacturing, industrial and trade developments of the year.

The total quantity of unstemmed leaf tobacco consumed (not counting bonded factories) amounted to 689,424,000 pounds, or 10.5 per cent. more than the average for the period 1918-1922, the increase being accounted for wholly by cigarettes, since the quantities consumed for all other products have declined.

In 1925, it is stated, nearly 80,000,000,000 cigarettes were manufactured, an increase of one-fifth since 1923, in addition to which about 6,000,000,000 cigarettes were made for export in bonded factories. The production of tobacco and snuff amounted to 410,229,000 pounds, and the output of cigars was 6,949,000,000.

"As a source of Federal internal revenue tobacco ranks second," it is commented, "being surpassed only by the income tax. Internal collections during the calendar year 1925 amounted to $360,124,000, and import duties to $35,428,000, making a total of $395,552,000, equivalent per capita to $3.43. Cigarette smokers in 1925 paid two-thirds of the internal tobacco taxes."

While, because of restrictions imposed by foreign countries, we are essentially a leaf exporter, we are, nevertheless, the greatest exporter of cigarettes, plug and smoking tobacco, although such exports represent but a small portion of our production. Exports of cigarettes in 1925 amounted to 8,146,000,000, or 9.5 per cent. of the total number manufactured, and exports of smoking and chewing tobacco to 1.2 per cent. of the production.

Recent economic disturbances in China, our principal market for cigarettes, have resulted in a decline of nearly 50 per cent. in our exports to that country, which dropped from about 10,105,000,000 in 1923 to 4,398,000,000 in 1925. This has served as an impetus to manufacturers to develop new markets, and Panama, Canada, the Philippines, Haiti and the Straits Settlements, all show increased imports of American cigarettes.

Liggett & Myers Appeal Upheld by Department of Justice

A brief has been filed in the United States Supreme Court by the Department of Justice, acquiescing in the appeal of the Liggett & Myers Tobacco Company for a review of a decision of the Court of Claims involving the purchase of tobacco by the Navy Department in August, 1918.

The purchase amounted to nearly a half-million dollars in value, and the question presented in the case is whether it was a purchase or an acquisition under conditions which amounted to the exercise of eminent domain by the Government, and whether the tobacco company is entitled to a balance of $59,610, with interest from the date of the transaction to the date when the Government made what it claimed was final payment for the tobacco. The Court of Claims held that the purchase was under contract and not by the power of eminent domain, and that interest could not be allowed. The department also takes the attitude that the company is not entitled to interest, but in its brief declares that the question involved is of sufficient importance and public interest to warrant submission to the Supreme Court for consideration and decision.

"United States" and "Federal" May be Forbidden as Names of Private-Owned Firms

Legislation prohibiting the use of the words "United States," "Federal," and similar appellations in connection with commercial activities independent of Government operations may be sought at the next session of Congress, it is indicated at the Department of Justice, where numerous complaints have been received regarding the use of such names by private concerns.

In many instances, it is declared, the use of such names by concerns engaged in business activities in which the Government also engages, tends to mislead the public into believing that the enterprise is in some way connected with the Federal service. This is particularly true, it is said, in the case of private detective bureaus, collection agencies and similar enterprises. Hardly a single line of industry is without firms using such titles, and it has recently been suggested that legislation may be found desirable to prevent the use of such names in connection with private organizations wholly independent of governmental agencies or activities.

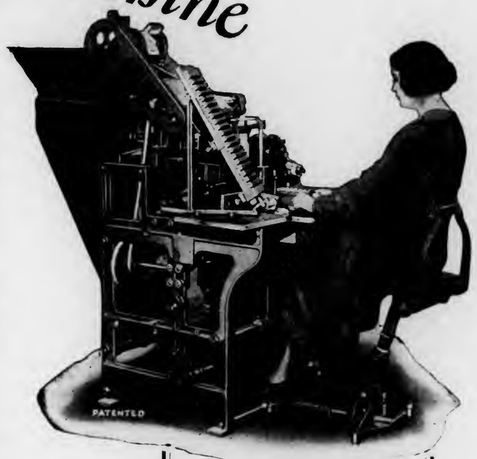
Census Shows a Decline in Pipe Smoking

A decline in pipe smoking in the United States is indicated by figures just issued by the Census Bureau, summarizing its 1925 census of activity in the manufacture of pipes and cigar and cigarette holders.

The total value of these commodities produced in 1925 in establishments having a production valued at $5000 or more during the year, was $7,284,463, as compared with $9,704,816 in 1923, a decrease of 24.9 per cent.

(*Continued on Page 14*)

This is the famous Model L Universal Scrap Bunching Machine



THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1¼".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.

CONNECTICUT POOL ACTIVITIES

(*Continued from Page 7*)

applying to it directly. The company naturally demands cash payment of premium in advance, or a note backed by a reasonable statement.

"I regret that a number of our members last year, having received credit through the association for hail premium due the insurance company have used every effort to avoid payment on these premiums, although very surely had they suffered a hail loss they would have expected a liberal settlement. From now on, therefore, the affairs of the association and the hail company will be carried on entirely separately.

"The method of compensating warehousemen instituted with the 1924 crop was continued last year, two prices being paid, one on low grades and the other on packed grades of tobacco, and this method has continued to work out in a satisfactory manner. All the 1925 crop which we have handled in warehouses has been assorted to make all of the six upper grades, and I feel that the work done by our warehousemen has been of a high standard.

"During the past' year the following grades of 1925 tobacco have been sold by us for stemming, in the bundle, and have not been packed, namely, Havana Seed Dark Wrappers 15", 17" and 19" and Broadleaf No. 2 Dark Wrappers and Tops. The net returns to the members of selling tobacco by this method has been eight cents per pound on the bundle weight of the tobacco, and he has received his money almost immediately after delivery. If the tobacco had been packed as in past years it is doubtful if he would have received as much on the average for these grades and it would have been necessary for him to await payment for a long period of time, as all the grades are not usable by manufacturers under less than two years' time.

"Furthermore, by this method a very large additional poundage of tobacco is removed from the cigar leaf market, thereby not coming in competition with other grades packed by us. I am strongly of the opinion that this method should be continued in the handling of our tobacco.

The Internal Revenue Reduction

"During the year the joint efforts of your officers, the Tobacco Merchants' Association and the National Cigar Leaf Tobacco Association for reduction of internal revenue on cigars have culminated in success, as reduction on all classes of cigars using New England tobacco, which will total a saving to the industry of some $17,000,000 per annum, have been granted by Congress, thereby affording additional encouragement to the cigar manufacturer in pushing the sale of his product. Already favorable results are reported. At this writing the cigar trade as a whole is in a more optimistic frame of mind than for a considerable period.

"Our members owe a debt of thanks to Senators McLean and Bingham, of Connecticut; Congressman Tilson and Congressman Fenn, of this State, and Congressman Treadway, of Massachusetts, for helping to bring about this reduction.

"Our sales of tobacco, all crops combined, for the year ending June 30, 1926, amounted to $8,649,145.52; for 1925 $9,179,919.17; for 1924, $6,170,166.01, and for 1923, $3,405,781.92, or a total of $27,405,012.62 since the commencement of operations.

"During the past year in accordance with the wishes of your directors, every effort has been made to extend our sales organization so that all classes of manufacturers throughout this country might be reached. July 1, 1925, we had on our books the accounts of 334 manufacturers and dealers in tobacco, while since that date 257 accounts have been added. A careful canvass was made of the manufacturers in the United States, taken by states and cities all over the country and all manufacturers down to the smallest ratings were considered. A statistical card catalogue was then arranged, the country divided into districts and the cards divided into two classes, namely those already customers and those who might be classed as 'prospects.' Our force of salesmen was increased so that at the present time we now have four regular traveling salesmen covering all districts in the United States where cigars are manufactured. A careful record is kept of the work of these men, daily reports being submitted by each, so that at the present time our members can feel assured that every manufacturer of any standing in this country is receiving regular calls by our representatives. Our experience has been that the cost of calling upon the smallest class of manufacturers is prohibitive, as it amounts to much over 10 per cent. of the price of the tobacco. We believe strongly, however, that we should maintain salesmen to call upon any customers using considerable amounts of tobacco and even upon smaller customers where it is possible to do so without too much traveling and where our past experience with such concerns has been satisfactory.

"For the long run, I believe that our organization is better adapted to do a wholesale than a retail business. I believe that the various tobacco dealers and jobbers scattered throughout this country can more economically reach a large part of the manufacturing trade than we can direct and I am of the opinion that every effort should be made to encourage every method of distributing tobacco and that every avenue for its distribution should be kept open.

"Our accounting department reports, commencing September 1st last, have been divided on a new basis showing the expense by departments per month as follows: 'General Overhead,' 'Miscellaneous Packing Expense,' 'Grading Department Expense,' 'Sales Department Expense,' and 'Indirect Operating Expense.'

"These items total all the items of expense which the Association has with the exception of the direct payments to warehouses for assorting tobacco under contract and direct payments to Broadleaf members for farm assorting of tobacco.

"The net total of all the above items exclusive of the warehouse and members assorting payments for the first nine months of the year amounts to $291,212.25 as compared with $429,465.38 for the first nine months of the previous year. Leaving out of account tobacco sold in the bundle for stemming and to the packers the cost per pound for all these items on the packed portion of the 1925 crop for the first nine months of the year, has been 1.75c while for the pounds handled in the same manner of the 1924 crop for the first nine months of the previous year it was 1.65c.

(*Continued on Page 14*)

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latchstring is always out.

One of a Camel Cigarette series now running nationally in the magazines

When vacation time has come again—and you're off in your car for the land of carefree outdoors —have a Camel!

WHEN glad vacation time again is here. And you're hurrying away to a world of carefree forgetfulness. Ah, then—when straight ahead lie the great woods and sparkling waters of your own outdoors—*have a Camel!*

For Camel's friendly goodness makes every fair vacation fairer. Each happy day is more satisfying, more restful for the companionship of Camels. Camels have never been known to tire the taste—they are made of such choice tobaccos. Camels are so perfectly blended that, indoors or outdoors, they never leave a cigaretty after-taste. Rolled into Camels is more goodness, more sheer smoking enjoyment than you ever found in any other cigarette.

So as you start away for a deserved vacation. As the long road calls you on to unexplored land. When each day you feel more joyously rested—taste then the most perfect contentment that ever came from a cigarette. When it's your right to be happy, you should have the best cigarette made, regardless of price.

Have a Camel!

Our highest wish, if you do not yet know and enjoy Camel quality, is that you may try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co.
Winston-Salem, N. C.

Camels are sold wherever civilization has its stores. If going into the deep woods or far back in the mountains where trade and people have not come, better take several cartons of Camels with you. You'll find "Have a Camel" the password to friendliness, everywhere.

© 1926

News from Congress

(*Continued from Page 10*)

The value of pipes produced during the year was $7,128,246; cigar and cigarette holders, $83,138, and other products, $73,079. In 1923, no separation was made between pipes and cigar and cigarette holders, the total production being $9,684,597, and the value of other products, $20,219. No figures are gathered as to the number of pipes or holders produced, but in view of other factors, such as the lessened number of establishments, the reduction in the number of wage earners, etc., it would appear that there was a decrease in quantity as well as value.

This belief is further borne out by the import figures, which show that for the calendar year 1925, pipes and smokers' articles imported had a value of $1,695,277, as compared with $1,734,167 in 1923.

Only 27 establishments were primarily engaged in the manufacture of pipes and cigar and cigarette holders in 1925, as compared with 30 in 1923. The average number of wage earners was 1957 in 1925, against 2402 in 1923, a decrease of 18.5 per cent., and the total wage payments were $2,282,569 in 1925, against $2,720,218 in 1923, a decrease of 16.1 per cent. The cost of materials, including fuel and electric power, was $2,715,735 in 1925, against $3,827,927 in 1923, a decrease of 29.1 per cent., and the value added by manufacture (the value of products less cost of materials) was $4,568,728 in 1925, against $5,876,889 in 1923, a decrease of 22.3 per cent.

Seven establishments listed in 1923 were out of business in 1925, and four new establishments were listed for the first time, the bureau's report shows. Of the 27 establishments reporting for 1925, 15 were located in New York, 7 in Missouri and 2 in Illinois.

CONNECTICUT POOL ACTIVITIES

(*Continued from Page 12*)

"You are aware that a much smaller quantity of tobacco has passed through our warehouses from the 1925 crop and the handling of this smaller poundage as practically the same expense per pound has only been obtained through constant efforts of your officers and directors to bring about every possible economy.

"It is interesting to note that the carrying charges on the 1924 and 1923 tobacco in the hands of the Association since September 1st last, which includes grading expense, sampling charges, interest on loans, taxes, insurance and warehouse storage expense have amounted to 1.92c per pound for the period or figured at the same rate 2.31c per pound for the year for these items.

Financial Arrangements

"Our financial arrangements during the past year on the 1925 tobacco have been similar to those in other years and credits granted us by the same banks in New York and Boston. As in former years we have had an open account loan arrangement with a number of Hartford, Springfield and other local banks. These latter loans were all liquidated during the month of April and at the present writing it is expected that all loans of every kind on the 1925 Havana Seed will be paid during July, while those on the 1925 Broadleaf amount to $960,000.00 at the present time.

"Our sales of 1925 Havana Seed tobacco have been sufficient so that on or about August 1st we will have in hand, after payment of all loans, a sum equal to 10c a pound average on all packed tobacco to distribute to our members and will own free and clear of debt all remaining poundage of 1925 Havana Seed tobacco still unsold.

"The Association owed very large amounts of money on the 1923 and 1924 crops, on loans which had been made on a price basis fixed from a year to two year previous when the market had been in a much stronger condition.

"There seemed to be two courses open. One was to liquidate the inventories of old tobacco at once for what they would bring, with the hope that enough money would be procured to pay the loans, but without much prospect of any further returns to the grower. In this way it was felt that a drastic cut of the 1926 acreage would be brought about and eventually proper balance would be restored in the New England tobacco business.

"One result of this course would naturally have been that the association could not have attempted to finance or pack the 1925 crop and that this crop would be thrown into the market on top of the 1924 and 1923 tobacco then proposed to be liquidated, so that the 1925 crop itself would have been sold under panic conditions.

"The other course open was to make an effort to refinance the carrying of the old tobacco on a basis whereby it might gradually be liquidated, using every effort to place it advantageously in the market under the best conditions and thereby procure as great returns from it as possible, and to make arrangements for the financing of the 1925 crop and its packing by your association, thus protecting the market on it and saving the growers from a disastrous experience with what promised to be an excellent crop.

"Your management never seriously considered any course except the latter and every effort was employed to put such a plan into effect. Part of this plan was that everything possible should be done to remove from the market such portions of the 1925 crop as might be advantageously disposed of for purposes other than for use on cigars and to take such further action as might be possible to bring about the necessary curtailment of the 1926 acreage in order that a proper balance might be restored and living prices procured.

Packing Profits

"I see no reason why with the established trade we now have, the association cannot pack any portion of our members' tobacco and procure for them the profit accruing naturally to the packer of tobacco.

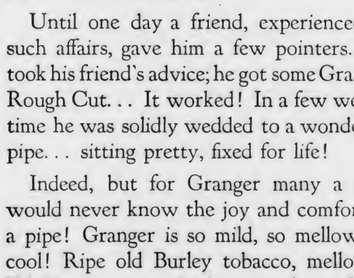
"In connection with Broadleaf tobacco I believe it will be possible to devise methods to bring about a quicker sale of the Broadleaf grades of the packed tobacco and your management has in mind several experiments along those lines during the coming season, which if successful should greatly accelerate returns to Broadleaf members for packed tobacco."

TOBACCO PRODUCTS DIVIDEND

The board of directors of the Tobacco Products Corporation have declared a quarterly dividend of 1¾ per cent. on the outstanding Class A stock of the corporation, payable August 16th to the stockholders of record July 28th.

GRANGER
ROUGH CUT
in
THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post



And they lived happily ever afterwards!

ONCE UPON A TIME there was a man whose life's ambition was to take unto himself a pipe. Time and again his heart was set on some *particular* pipe—but poor fellow, his dreams never came true...

Until one day a friend, experienced in such affairs, gave him a few pointers. He took his friend's advice; he got some Granger Rough Cut... It worked! In a few weeks' time he was solidly wedded to a wonderful pipe... sitting pretty, fixed for life!

Indeed, but for Granger many a man would never know the joy and comfort of a pipe! Granger is so mild, so mellow, so cool! Ripe old Burley tobacco, mellowed Wellman's way. And cut in large flakes that burn slowly and smoke cool... cool and sweet as a nut!

Granger's mission in life is to see that no man ever experiences a pipe-disappointment... Just stick to Granger and your old pipe'll be a perfect pal—right through the years. Forever!

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, the foil-pouch package is ten cents

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

A CLOSE CALL

By M. L. Hayward

Keith Norton, the star "road man" of the Newlon Tobacco Company, had reached his hotel at Grand Rapids, where he found a telegram from the credit manager. "Overdue account Olton Corporation, passed against my better judgment your urgent recommendation. Get satisfactory settlement before return," the telegram ran.

Norton remembered the Olton account very well, indeed. It had been an initial order from a comparatively new company, accepted on his "say-so," as the company seemed to be well managed, full of life, and highly recommended locally.

"Well, I'll make some inquiries at the credit bureau and run out to Olton this afternoon," Norton assured himself, but the credit bureau report was not reassuring.

"The company is well managed, doing a good business, but have over expended, and it will be 'nip and tuck' for them to pull through," was the verdict, and, hours later, Norton was in the office of the manager of the Olton Corporation.

"I know what you're here for—it's that overdue account of ours," the manager averred.

"It certainly is," Norton assured him, "and if you'd heard the recommendation I gave you to get the order through and knew our credit manager as well as I know him, and had seen the telegram I got at Grand Rapids, you'd realize that I'm standing on slippery ground."

"We're having our hands full financing, and will have for the next three months, till we can move some of the stock that we're piling up now," the manager admitted, frankly enough, "but I think we can adjust the matter satisfactorily."

"If you can it will take a big load off of my shoulders and probably save me looking for a new job," Norton assured him.

"Your account's right around $4500, and here's a note of Thomas P. Webb's for $5000, payable to us in fifteen days and it's dated three days ago. We'll endorse the note over to you, and when it's paid you credit the surplus to be applied on future orders," the manager proposed.

"I certainly couldn't kick on that, if Webb's good," Norton agreed.

"I won't say a word about Webb's financial standing, but you go down to the River Bank and ask them, and if they don't say that he's good for ten times that amount I'll eat my shirt," the manager declared, and as subsequent events proved, he was taking no chances.

"Webb's one of the best men financially in this part of the state, and his credit's as good as this bank, within reasonable limits," the cashier of the River Bank explained.

And the delighted Norton hurried back to the manager, saw that the note was properly endorsed, and mailed it to the collection manager, with an explanatory letter taking a sly dig at the credit manager, and enclosed a carbon copy for that official.

Two weeks later Norton returned from his Michigan trip and made the round of the different offices.

"I'll not go looking for him, but if the credit manager wants to bring up that Olton account matter, he's perfectly welcome to," Norton assured himself.

"And the credit manager wants to see you as soon as convenient about that Olton Corporation account," was the collection manager's first announcement.

"I'm willing and anxious to see him," Norton retorted. "After the way he tried to jump on me about that account, and the way I closed it up with that Webb note, I don't think he's got much on me."

"You've evidently overlooked the fact that the Webb note's past due," the collection manager reminded him.

"Past due? Why, the River Bank told me——"

"That Webb's worth all kinds of money, and so he is. All our reports agree on that point."

"Then, why can't he be made to pay? What reason did he give?"

"He didn't even condescend to reply to our letters, but had his lawyer write us," the collection manager declared.

"And what argument did the lawyer put up?"

"Mighty clear and to the point. Points out that the Webb note was given for stock in the Olton Corporation, that the stock was sold contrary to the Michigan Blue Sky Law, and that, therefore, the note cannot be collected."

"Then, according to that, instead of helping that matter out by getting the note I was just making it that much worse, and the credit manager's got that much more on me when he opens up," Norton admitted gloomily.

"Look here, I don't want to see you get in any more trouble than you deserve, and I'll give you a tip," the manager suggested. "The lawyer's letter just came in this forenoon and I haven't taken it up with our attorney yet. You take the letter to Gordon Taylor, our lawyer, and tell him the whole story. If Gordon says that the note can't be collected, it's no worse than we're afraid of. If he says we're safe, you've got something up your sleeve when you meet the credit manager."

"Give me the letter and I'll know the worst or the best inside of half an hour."

"You've certainly had a close shave," Taylor announced, after Norton had explained the situation.

"Then you mean that there's a chance of collecting?"

"Yes, but if it had been in practically any other state except Michigan I wouldn't answer for the result, for it's a pretty new point," Taylor explained, "but it happens that this exact problem was decided by the Michigan Supreme Court in a recent case."

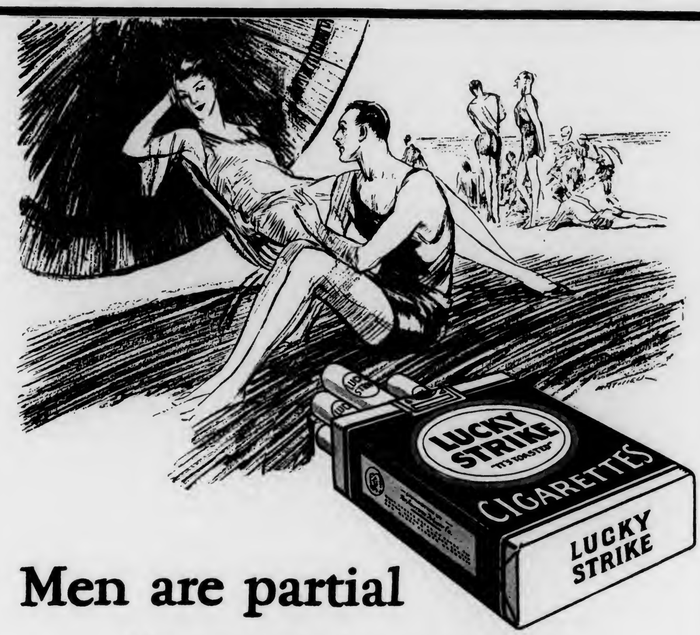
"And the decision was in our favor?" Norton exclaimed.

"In the case of Home Savings Bank v. Gilbert, reported in 194 Northwestern Reporter 533, the evidence showed that A gave a note to B, for stock in a company which had not complied with the requirements of the Blue Sky Law, B transferred the note to C under circumstances which would make him a 'holder in due course,' and A set up the defense, when sued on the note, that, being given in contravention of the Blue Sky Law, the note was void in its inception, and, therefore, not enforceable, even by a holder in due course."

"But what was the decision? Was it in our favor?"

"It was," Taylor assured him. "The Michigan Supreme Court in the case referred to, says the breach of the Blue Sky Law 'would undoubtedly have been a good defense as between the parties to the note, but when the note passes to the hands of a *bone fide* holder, that defense cannot and ought not to be made. If counsel's contention were the rule, there would be very little protection for banks and people dealing with corporations. There is nothing in the statute which

(*Continued on page 18*)



Men are partial

Men agree, who become acquainted with Lucky Strikes, that they have a flavor of their own, distinctive, unique. A costly extra 45-minute process—toasting—develops the hidden flavors of the world's finest tobaccos.

because it's toasted

that's why "Luckies" taste so good

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW LABELS, RIBBONS, CIGAR MAKERS SUPPLIES AND PLANING MILLS
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PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

HENRY LINCOLN JOHNSON:—44,671. For cigars, cigarettes and cheroots. May 28, 1926. L. B. Compton, Miami, Fla.

WHIPPET:—44,672. For smoking pipes. July 6, 1926. L. & H. Stern, Inc., Brooklyn, N. Y.

HAVE-A-JACKSONVILLE:—44,673. For cigars. July 9, 1926. Chavez & Trigg, Jacksonville, Fla.

KIGY:—44,674. For all tobacco products. July 8, 1926. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

SPILLERS SPECIAL:—44,675. For cigars. July 6, 1926. Sig. C. Mayer & Co., Inc., Philadelphia, Pa.

GRAYBAR:—44,677. For cigars, cigarettes and tobacco. July 12, 1926. Faber, Coe & Gregg, Inc., New York, N. Y.

JOHN W. WEEKS:—44,678. For all tobacco products. July 13, 1926. American Litho. Co., New York, N. Y.

SAFEWAY:—44,679. For cigars. July 13, 1926. G. J. Johnson Cigar Co., Los Angeles, Cal.

DOG'S WOOL:—44,682. For all tobacco products. July 14, 1926. James B. Russell, New York, N. Y.

RUSSELL'S ROUGH CUT:—44,683. For all tobacco products. July 14, 1926. James B. Russell, New York, N. Y.

BUBBLING OVER:—44,684. For all tobacco products. July 15, 1926. J. Kerns, Milwaukee, Wis.

EXCELTINA:—44,685. For all tobacco products. June 11, 1926. T. O. Lloyd, Savannah, Ga.

CHRISTOPHER HAGER:—44,686. For all tobacco products. July 20, 1926. American Litho. Co., New York, N. Y.

TRANSFERS.

ORNADO:—22,170 (Trade-Mark Record). For cigars. Registered January 23, 1900, by Henry Drucker, New York, N. Y. Transferred by Harry Prochaska, Inc., New York, N. Y., successors to the registrant, to M. R. Bush, New York, N. Y., July 13, 1926.

BLUE GOOSE:—25,034 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered November 1, 1912, by Randall-Landfield Co., Chicago, Ill. Through mesne transfers acquired by The Moehle Litho. Co., Inc., Brooklyn, N. Y., and re-transferred to L. E. Sentz, Felton, York Co., Pa., June 24, 1926.

EGYPTIAN C. D. KAMILARIS CIGARETTES:—22,042 (Tobacco Leaf). For cigarettes. Registered October 17, 1901, by C. D. Kamilaris, New York, N. Y. Transferred to Poulides Bros., New York, N. Y., January 19, 1926.

GENERAL TOPIC:—17,956 (Tobacco World). For cigars, cigarettes and cheroots. Registered June 5, 1909, by H. B. Cochran, Philadelphia, Pa. Through mesne transfers acquired by Herbert M. Smith, Red Lion, Pa., and re-transferred to Bobrow Bros., Inc., Philadelphia, Pa., June 24, 1926.

FLOR DE HEYMANN:—39,142 (United Registration Bureau). For cigars, cigarettes, cheroots, snuff, smoking and chewing tobacco. Registered April 13, 1915, by Henry Heymann's Son, Florin, Pa. Transferred to A. M. Jamison Cigar Co., Spartanburg, S. C., February 27, 1925.

PANDORA:—4825 (Trade-Mark Record). For cigars. Registered January 17, 1888, by Geo. Schlegel, New York, N. Y. Transferred to B. Stahl & Co., New York, N. Y. **No. 157** (Tobacco Leaf). For cigars. Registered October 22, 1885, by H. W. Erichs, New York, N. Y. Through mesne transfers acquired by Harry Erlich, and re-transferred to Kraus Cigar Co., Inc., New York, N. Y., January 16, 1925.

CAROLINA MAID:—42,579 (Tobacco Merchants Association). For cigars. Registered March 20, 1922, by Steele-Hull Cigar Co., Charlotte, N. C. Transferred to Hull-Norman Cigar Co., Charlotte, N. C., and re-transferred to J. A. McAdoo, Charlotte, N. C., June 15, 1926.

CAROLINA MADE:—43,025 (Tobacco Merchants Association). For cigars. Registered February 1, 1923, by Hull-Norman Cigar Co., Charlotte, N. C. Transferred to J. A. McAdoo, Charlotte, N. C., June 15, 1926.

A CLOSE CALL

(Continued from Page 16)

makes such paper void in the hands of a *bona fide* holder. As a general rule, unless the law makes the paper void in the hands of a *bona fide* holder, the courts will not so hold.' "

"Then I can meet the credit manager on level footing after all," Norton declared.

"You surely can, and tell him that if I can't collect the note in full, I'll pay it myself," Taylor agreed.

NOTES FROM THE PHILIPPINES

Governor General Favors Slash in Sales Tax But Indifferent to General Abolition

Governor Wood, who is a firm supporter of the sales tax as a form of taxation, will not consent to its abolition, but he is expected to permit its reduction, in view of many requests received by him from business bodies all over the islands. The chambers of commerce in the islands had thoroughly discussed the abolition of the one-half per cent. emergency tax in a joint meeting of their sales tax committees.

Insular Government Bonds Sold

The sum of 3,574,825.71 pesos has been added to the funds in the Philippine treasury according to the department of finance. The amount represents the proceeds from the sale of insular government bonds destined for public works in the provinces of Iloilo, Pangasinan, and Negros Occidental.

Million Peso Firm Organized

A domestic corporation which has been organized by American capitalists with a capital stock of 1,000,000 pesos will engage in timber and lumber business as well as in agricultural enterprises in the Philippines.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
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PERFECT LITHOGRAPHY
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American Box Supply Co.
2309 Russell Street Detroit, Mich.
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Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
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Quality Service
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60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
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10c 15c 25c 75c $1.50 SIZES
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Do you realize that there are a number of five cent Manila brands on the market that have grown steadily in public favor for fifteen years—through war time and peace?

Do you know that Manila is sending to the United States a Nickle Cigar unsurpassed at any time in appearance, workmanship and smoking quality?

Do you know that there is a great army of American smokers that prefer a good five cent Manila Cigar to any other at the price?

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AUGUST 15, 1926

VOLUME 46 — No. 16

THE TOBACCO WORLD

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As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

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When It's Packed in Wooden Boxes

OTHERWISE it's just a smoke. The "seasoned in the wood" argument is just as pertinent to cigars as it is to any other commodity, the quality of which is enhanced by wood-mellowing.

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After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

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YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

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CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 46 AUGUST 15, 1926 No. 16

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CIGAR FLAVORS
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"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US
Windsor Cigar Box Co.
WINDSOR PENNA.
After all nothing satisfies like a good cigar

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The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes
H. E. BAIR & CO.
HANOVER PENNA.
After all nothing satisfies like a good cigar
"Quality Cigar Box Manufacturers For More than Fifty Years"

Volume 46 THE TOBACCO WORLD Number 16

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, AUGUST 15, 1926 Foreign $3.50

REISS-PREMIER COMPANY BUYS KAUFMAN BROS. & BONDY

An interesting development in the pipe industry is reflected in the news that the Reiss-Premier Pipe Company, 277 Fifth Avenue, New York, after months of negotiating, has purchased the controlling interest in the firm of Kaufman Bros. & Bondy, the oldest pipe house in America, founded 1851. The older company will be operated as an associate manufacturing unit under the active management of M. J. Kaufman and J. M. Meyer, who are retained as vice-presidents of the new company known as Kaufman Bros. & Bondy, Incorporated.

The Reiss-Premier Pipe Company, since its incorporation in 1920 has made tremendous strides in capturing the pipe business of the country. Back of its success, according to J. D. Burger, president, lies the special attention paid to the maturing and treatment of its pipe bowls as well as the particular attention paid to their finish. The Reiss-Premier Pipe Company has specialized in giving to the smoking public "more than just a pipe."

At the death of Mr. Bondy, in the fall of 1925, many of the older members of Kaufman Bros. & Bondy felt that they would like to retire from active business. After careful consideration, this fine company decided on a plan to associate with some younger organization, one that showed real signs of progress in the pipe industry. Negotiation with the Reiss-Premier Pipe Company followed, and now the association of these companies marks the beginning of a very happy and powerful organization. It is thoroughly understood that the business of Kaufman Bros. & Bondy will continue under the splendid management of M. J. Kaufman and J. M. Meyer and that there will be no change in their relations with the trade, except along the lines of better service and greater activity.

The manufacturing staff of Kaufman Bros. & Bondy, Incorporated, will now be aided by the staff of the Reiss-Premier Pipe Company as well as by the staff of the Civic Company Limited of London, and La Bruyere of St. Claude, France. The sales organization remains the same.

Another associate company of the Reiss-Premier Pipe Company is the Civic Premier Pipe Company, American representatives of the Civic Company Limited of London, the largest manufacturers of pipes in the world.

The leading brands of the associated companies are the well-known "Kaywoodie," retailing at $3.50; the "Drinkless Pipes" retailing at $2.50, $3 and $5; and the "Civic de Luxe," retailing at $4.50.

(*Continued on Page 16*)

MECHANICALLY SMOKED PIPES INTRODUCED BY WDC

Broken-in at the Factory

Two new lines of pipes, just introduced by WDC, are destined to increase sales and open up a big new pipe business for retailers. The pipes are "The Thorobred" to retail at $1 and "The Criterion" to retail at $2.50. Their unusual feature is that they are mechanically smoked with finest tobacco at the factory—already broken in before the customers buy them.

The interesting angle in connection with these pipes is that they will attract men who have never smoked pipes before.

Many men have avoided buying pipes because they shied away from breaking them in. These new "broken-in" pipes remove this resistance, and mean that many non-pipe smokers will be in the market for these pipes.

"The Thorobred" and "The Criterion" are prepared under the most sanitary conditions. Specially constructed equipment "smoke" the pipes mechanically at the factory.

The finest tobacco is used in breaking-in these pipes. They are machine-smoked until a nice, even "cake" forms on the inside of the bowl.

The beauty of this "broken-in" idea is that it assures a better smoke. Many pipes are spoiled by smokers by poor breaking-in. "The Thorobred" and "The Criterion" are "broken-in" scientifically—so that they smoke sweet from the first puff—and stay sweet. The bowls are splendidly made of fine Italian briar. The bits are flush mounted solid rubber. "The Thorobred" is smooth finished—the bit is inlaid with a small red triangle. "The Criterion" has a handsome rustic finish—the bit is inlaid with a blue triangle.

Jobbers and dealers who have seen the new pipes have expressed the opinion that they will be rapid sellers. Past experience shows that the novelty of an idea of this kind gives sales a quick momentum right from the start.

"The Thorobred" and "The Criterion" are what WDC call self-sellers. Their selling feature is apparent at a glance and they require a minimum of "pushing" by the dealer. At a demonstration in a retail store, it was proved that the counter stand with these "broken-in" pipes makes sales all by itself without any selling on the part of the clerks. All that was required was a prominent place on the counter—where the pipes could be easily examined.

Because of the great demand anticipated, a large supply of the new pipes have been prepared. However, an innovation of this kind is frequently oversold

(*Continued on Page 16*)

CIGAR BOX MAKERS HOLD CONVENTION

The Seventh Annual Summer Meeting and Outing of The National Cigar Box Manufacturers' Association was held at the Hotel Benjamin Franklin, in Philadelphia, August 4th to 6th inclusive, and was well attended by wooden cigar box manufacturers from all parts of the country.

The members of the association began to arrive on August 1st, accompanied by their wives and families, and many remained for several days after the convention had closed in order to visit the Sesqui-Centennial Exposition, and also spend some time at nearby seashore points.

An excellent program of entertainment was provided by the committee in charge for the ladies present and their friends, and a most interesting business program was also arranged by the secretary.

Upwards of sixty prominent cigar box manufacturers attended the business sessions, and about one hundred twenty-five persons attended the social events provided for the evenings entertainment.

The meetings were presided over by President Harry W. Buckley, of The Buckley Cigar Box Company, Deshler, Ohio.

Dr. E. J. Cattell, former City Statistician, welcomed the members of the association to Philadelphia, at their opening session on Thursday morning, following which President Buckley delivered his annual address.

George F. Barber, vice-president of the William H. Horstmann Company, and prominent worker in the organization of trade associations, delivered an address on the subject "Would you rather hang separately or together."

Frank H. Warner, counsel for the association, next addressed the meeting on important points to be considered.

Following a buffet luncheon, Grant Wright, publisher of the *Eastern Dealer,* addressed the meeting on co-operation.

The first day's business session was closed with an address by Frank S. Records, executive secretary of the National Paper Box Manufacturers Association. His subject was "Trade Association Problems as Seen by a Secretary."

George C. Sherman, president of Sherman & Lebair, Incorporated, advertising agency, of New York City, was scheduled to deliver an address, but was unable to attend the meeting on account of illness.

At the Friday morning session an address was delivered by Lieutenant-Colonel Vincent A. Carroll, Special United States Attorney, and National Vice-Commander of The American Legion, on the subject, "The Government and Trade Associations."

Following a buffet luncheon, the afternoon session was given over to reports of committees and new business.

John A. Campbell, chairman of the board of directors, of Detroit, was unable to attend the sessions due to an abscess of the inner ear, which necessitated prompt and careful treatment at the hands of his physician in Detroit.

An innovation at this meeting, which was inaugurated by the secretary in order to secure prompt attendance at all business sessions, was the giving of handsome door prizes for those members who arrived in the meeting room before 10.15 each morning.

Each person entering the room before 10.15 was given a check bearing a number and a duplicate check bearing the same number was deposited in a hat at the door. At different times during the sessions one or more of these checks were drawn from the hat and handsome prizes were given the holder of the lucky number, provided he were in the room at the time of the drawing. If the holder of the check drawn was not in the room at the time, a new check was drawn from the hat. This proved a very effective method of holding the members in the meeting room throughout the entire time of the sessions, and a resolution was adopted by the convention commending the secretary for his resourcefulness.

A resolution was also adopted expressing the sympathy of the association to the family of Charles Stierlen, of Chicago, who passed away suddenly on Sunday morning, August 1st.

Telegrams of greetings were also sent by the association to Otto Ruckert, of New York City, and William T. Sturges, of The American Cigar Box Lumber Company, of Brooklyn, who were unable to attend this convention on account of illness. These two men had always been faithful attendants at all previous meetings.

Following is the splendid entertainment program provided by the Entertainment Committee, under the chairmanship of G. Clarence Landis, of the H. H. Sheip Manufacturing Company, of this city:

Thursday, August 5th

ENTERTAINMENT

9.45 A. M.—*For the Ladies*—Leave Sansom Street entrance of Benjamin Franklin Hotel for motor trip. Inspection of famous Sears-Roebuck plant on Roosevelt Boulevard.

10.45 A. M.—Special Bus leaves Sansom Street entrance of hotel to join advance party. *This bus is only for out-of-town guests who will arrive too late to make the trip at 9.45 A. M.*

From Sears-Roebuck the party will proceed out Roosevelt Boulevard to Tacony Ferry. Thence to Palmyra, N. J., and via the River Road to Riverton. From Riverton to Moorestown, N. J., and via King's Highway through Haddonfield, N. J., to the famous White Horse Pike. Thence over the White Horse Pike to the Walt Whitman Hotel, where a luncheon will be served.

2.45 P. M.—Leave Walt Whitman Hotel, Camden, N. J., for the J. B. Van Sciver Company, one of the world's largest furniture exhibits.

4.00 P. M.—Leave Van Sciver Store for trip across New Delaware River Bridge, which joins Camden, N. J., with Philadelphia, Pa. This is the largest suspension bridge span in the world. The distance from Camden Plaza to Philadelphia Plaza is 1.89 miles. Return to Benjamin Franklin Hotel.

7.00 P. M. *For every one.*—Annual Summer Dinner-Dance, Crystal Ballroom, Benjamin Franklin Hotel. *Informal Dress.*

7.30 P. M.—Recital of request numbers on the Estey-Welte Reproducing Organ, during the dinner. Through the courtesy of the Estey-Welte Company.

(*Continued on Page 14*)

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

THE BROWN ROOT ROT OF TOBACCO AND OTHER PLANTS

The United States Department of Agriculture, in co-operation with the Wisconsin, Connecticut and Massachusetts Agricultural Experiment Stations, has just issued Department Bulletin No. 1410 on the subject of Brown Root Rot of Tobacco and Other Plants.

In commenting on this disease the bulletin states:

During the last ten years a disease of tobacco, which is characterized by brown and decayed roots has been under observation and the subject of considerable experimental work. This condition has been referred to as brown root rot, to distinguish it from the more generally known black root rot due to *Thielavia basicola* (B. and Br.) Zopf. Intensive studies along etiological lines have failed to yield conclusive evidence as to the actual cause of the disease. Although most of the evidence points to a parasitic origin, other evidence apparently is contradictory to a parasitic hypothesis. The observations over a period of several years, together with the results from rotation experiments reported in this bulletin, show that the occurrence of brown root rot is closely correlated with the preceding crops grown on the land. Tobacco grown on sod is commonly most markedly affected, and the use of winter cover crops may bring on a similar condition. From an agronomic standpoint as well the problem becomes very complex, since the kind of preceding crop, the soil type, the environmental conditions, and other circumstances determine the occurrence and the severity of the disease.

So far as is known, brown root rot is most prevalent in the tobacco soils of the Connecticut Valley. A similar condition is known to exist in Wisconsin, Maryland, Kentucky, and in several other tobacco-growing districts, but in the absence of a known parasite or other causal agency it is not readily demonstrable that the conditions observed are all due to the same cause.

Other plants are affected by brown root rot, notably the tomato. Potatoes are affected to a lesser extent, as are many legumes. Little is known relative to the importance of this disease in the culture of other crops. In the case of tobacco culture in New England, however, it is to be ranked as one of the major maladies affecting the crop.

The experimental work reported in this bulletin has been mainly conducted in the laboratories at the Wisconsin Agricultural Experiment Station, using soils from the Connecticut Valley, but the field plats were located in the Connecticut Valley. The results therefore apply more specifically to the soils of that valley, although in practice the conclusions are believed to have a wide application in tobacco culture.

Symptoms of Brown Root Rot

Brown root rot occurs both in the shade-grown and sun-grown tobacco in the Connecticut Valley. Three varieties are here involved—the shade-grown Cuban, the Havana Seed (Connecticut Havana), and the Connecticut Broadleaf, the latter two varieties being grown in the open field. The above-ground symptoms may vary somewhat with the different varieties and conditions. The most striking above-ground symptoms as the general stunting and the temporary wilting of the affected plants during periods of high transpiration. The most striking cases of wilting have been observed in the Havana variety grown in the open field, although this may be equally common in the Broadleaf variety in New England. The shade-grown tobacco is not ordinarily so subject to wilting, apparently on account of the reduced transpiration under such cultural conditions. Under some conditions a gradual yellowing and death of the lower leaves of the plant occur, particularly during the late summer. The stunting, wilting, and yellowing are also characteristic of the Thielavia root rot and may, of course, be caused by any other agency or condition interfering with the food or water supply of the plant.

The symptoms on the root system are more characteristic. Where the disease is extensive the plant is easily pulled from the soil, and the few remaining roots on the base of the stalk are brown and decayed; or, as is frequently characteristic in moderately stunted plants later in the season, a considerable number of well-developed roots with distinct lesions may be present in the uppermost layer of soil, but the taproot and strong secondary roots normally present in the deeper layers of soil are either lacking or have made little or no growth. These conditions might be mistaken for Thielavia root rot except for the absence of black lesions and spores of Thielavia. Their absence in the presence of a root decay is one of the principal diagnostic characters for brown root rot. In both diseases the plants are apparently stimulated to send out more new roots than would otherwise develop from the portion of the stalk below the surface of the soil. These may or may not make considerable headway into the soil before being destroyed. The roots which are able to persist are on the average generally nearer the surface than the main fibrous roots of a normal plant.

So far as known the plants never actually die as a result of brown root rot, but may remain throughout the entire season without making much growth. On the other hand, they may show a decided tendency to recover late in the season.

Brown root rot is not ordinarily distributed uniformly over large field areas. So far as observation has gone, the disease in its most serious form is often more or less limited to spots in the field; at other times, the whole field may be very uniformly affected except for occasional small spots of good tobacco. The lack of uniformity of the plants is characteristic in fields after sod land in Wisconsin. Often the back furrow in a field is the only place where the tobacco grows normally.

Copies of this Bulletin may be procured from the Superintendent of Documents, Government Printing Office, Washington, D. C., at 10 cents per copy.

FIRST CONNECTICUT INSCRIPTION A SUCCESS

The first inscription of Connecticut tobacco, held at Hartford, Conn., on August 5th, has proven such a gratifying success that officers of the Connecticut Valley Tobacco Association are planning to hold another inscription in the near future.

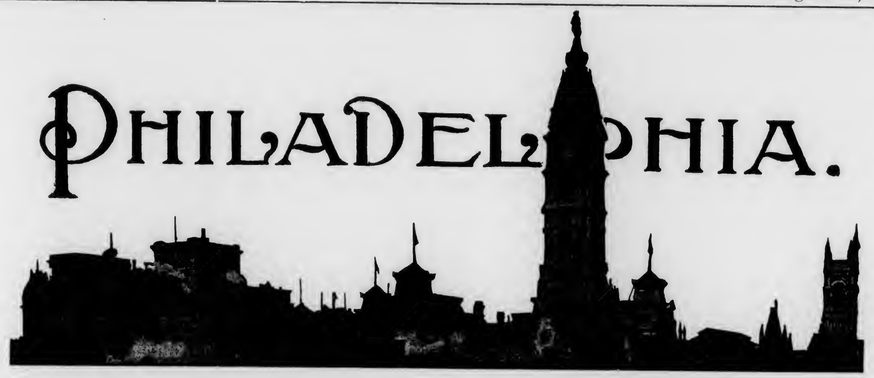
About sixty buyers attended the sale and bidding was keen. The association's entire holding of some grades of tobacco was sold and twenty-five per cent. of the purchase price was received in cash on the spot, the balance to be paid in thirty days.

The total sum realized from the sale was $198,248.94.

GEORGIA TOBACCO MARKETS OPEN

Tobacco markets in Georgia opened for business on August 4th with prospects of the most profitable season in their history. The crop is estimated at between 35,000,000 and 40,000,000 pounds and is reported to be of better quality than last year's.

Growers expect to realize approximately $10,000,000 for the entire crop.



19 ARRESTED FOR SMOKING ON TROLLEY

Last week police made a clean-up of "car-smokers" and arrested nineteen men early one morning as they were leaving a trolley at Twenty-second and Venango Streets. Each man arrested was held in $300 bail to keep the peace.

The men are all employes of a factory at Twenty-fourth Street and Hunting Park Avenue, and the car was stopped and the men ordered off and put in patrol wagons. One man fled but was captured after a chase of a few blocks. He told police "he didn't know what it was all about."

CIGAR MANUFACTURING IN HANDS OF FEW

According to *The Wall Stret Journal*, sixty-eight per cent. of all the cigars manufactured in the United States yearly is controlled by about twenty companies.

Latest statistics for the year 1924 show 9877 cigar factories in operation, with 68 per cent. of the total output being produced in less than 300 factories. Among the larger companies mentioned are: The American Cigar Company, The General Cigar Company, The Congress Cigar Company, The Consolidated Cigar Corporation, Otto Eisenlohr & Brothers, Incorporated, Bayuk Cigars, Incorporated, The G. H. P. Cigar Company, Waitt & Bond, Incorporated, Schwartz Cigar Company, and the P. Lorillard Company.

"HAVANA RIBBON" BACK TO FIVE CENTS

On August 1st, Bayuk Cigars, Inc., placed on the market a five-cent size of the well-known "Havana Ribbon." This five-cent cigar is being made in the Londres shape, which has been discontinued for some time. The new size of the "Havana Ribbon" measures four and seven-eighths inches in length, is wrapped with Sumatra tobacco and a domestic filler. This new size at the popular price is enjoying a wonderful sale.

CIGARETTE CAUSES AWNING FIRE

A slight fire was caused at 330 South Street, last week when a cigarette carelessly tossed out an upstairs window lodged on an awning, setting it on fire. Firemen responded to an alarm turned in, and extinguished the flames before any damage was done to the building.

GASOLINE AND CIGARETTE NEARLY CAUSE DEATH

Edward W. Parrish, prominent member of the Parrish family of Rosemont, Pa., narrowly escaped death a few weeks ago at North Hero, Vt., it has just been learned here.

While stopping at a gasoline station with his car, Mr. Parrish was assisting in lifting the hose from the tank when some of the gasoline splashed on his shirt. Sparks from his cigarette ignited the gasoline, and but for the timely aid of Mrs. Parrish he would have probably been burned to death. As it was, he was in a serious condition for more than a week, and only the fact that he apparently did not inhale any of the flames saved his life.

EISENLOHR EARNINGS

Report of Otto Eisenlohr & Brothers, Incorporated, for the second quarter of 1926, ending July 3, 1926, shows profits of $69,428 after expenses, depreciation, etc., this compares with a loss of $6102 for the same period of 1925, and is equivalent to thirteen cents a share on 240,000 of common stock (par $25), after allowing for dividend requirements on the 7 per cent. preferred stock. Report for the first quarter of 1926 showed profits of $119,494.

R. T. MILLER TOPS FIRST TOBACCO

R. T. Miller, who has a five-acre tobacco farm near Lock Haven, Pa., completed topping all his tobacco more than two weeks ago, thus leading all his competitors in that section, and also, it is believed, for many miles.

GENERAL CIGAR COMPANY EARNINGS

Report of the General Cigar Company for the six months ending June 30th, show net earnings of $912,034, equivalent to $1.81 per share on its no par common, after preferred and debenture preferred dividends. This compares with $2.07 per share on the common earned in the same period of 1925.

DIAMOND MATCH EARNINGS

Statement of the Diamond Match Company for the six months ending June 30, 1926, shows net income of $822,261 after depreciation, Federal taxes, etc., equal to $4.89 a share on outstanding stock. This compares with $850,401 for the same period of 1925.

FRENCH PEOPLE INSIST ON ROLLING THEIR OWN

Although approximately 32,000,000,000 cigarettes are smoked yearly in France, less than one-third of these are manufactured by the Government factories, the balance being hand rolled.

Efforts are being made to increase the sale of ready-made cigarettes in order that the Government may derive more revenue from the taxes imposed. The price of loose tobacco has been increased quite heavily, but there is still a wide difference in the cost of the ready-made and the hand-rolled fags there.

Strenuous complaints are also being lodged with the Government as to the poor quality of the loose tobacco sold. One complaint in particular states that the complainant found a dead mouse in his packet of tobacco.

INCREASE IN LEAF TOBACCO ON HAND

Figures just issued by the Department of Commerce, show a total of *1,868,295,582 pounds of leaf tobacco on hand July 1, 1926, as against 1,847,224,526 pounds held July 1, 1925.

The total pounds of cigar types July 1st is 424,460,210 pounds, as against 423,975,046 pounds on hand July 1, 1925.

These statistics represent the quantity of leaf tobacco reported as held (1) by manufacturers who, manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars, or 1,000,000 cigarettes; (2) by all registered dealers in leaf tobacco; and (3) all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses.

*Leaf tobacco on hand July 1, 1926, includes 1,512,079,371 pounds, for which the "Marked weight" was reported (i. e., weight at time it was packed or baled), and 356,216,211 pounds, for which the "Actual weight" was reported. The corresponding amounts included for 1925 were 1,508,145,794 and 339,078,732 pounds, respectively; for April 1, 1926, 1,673,903,981 and 366,163,421 pounds, respectively, and for January 1, 1926, 1,487,172,069 and 331,392,329 pounds, respectively. Allowance should be made for shrinkage on the amounts for which "Marked weight" was reported, in order to ascertain the actual weight. The total for July 1, 1926, includes 1,723,310,519 pounds of unstemmed and 144,985,063 pounds of stemmed leaf tobacco.

TOBACCO ACREAGE IN PENNSYLVANIA DECLINES

According to the weekly news bulletin just issued by the Pennsylvania Department of Agriculture low prices in 1924 were the principal cause of a decrease of approximately eleven per cent. in the 1925 tobacco acreage. While the plantings were the smallest since 1916 and seven per cent. less than the 1920-1924 average, the 1925 yield was the best both in quality and quantity per acre since 1921. Production in 1925 was only slightly less than in 1924, but four per cent. lower than the previous five-year average.

In 1925, Pennsylvania ranked first in cigar-leaf tobacco production, of which over 97 per cent. was filler type, and sixth in production of all kinds of tobacco, according to information compiled by the Bureau of Statistics, Pennsylvania Department of Agriculture. Growing of binder tobacco is confined to Bradford, Clinton, Lycoming and Tioga Counties and to a very small acreage in Lancaster County.

The average prices used in the following table are those reported up to March 1, 1926. Prices used in previous reports were as of December 1, when little of the tobacco crop had been sold or contracted.

County	Acreage	Yield per acre (pounds)	Total Production (pounds)	Average price per pound	Total value of crop
Berks,	140	1,390	194,600	$0.13	$ 25,298.00
Bradford,	230	1,260	289,800	.21	60,858.00
Chester,	930	1,500	1,395,000	.13	181,350.00
Clinton,	330	1,220	402,600	.19	76,494.00
Dauphin,	160	1,200	192,000	.11	21,120.00
Juniata,	40	1,350	54,000	.14	7,560.00
Lancaster,	36,900	1,407	51,951,900	.10	5,199,171.00
Lebanon,	450	1,250	562,500	.12	67,500.00
Lycoming,	130	1,200	156,000	.19	29,640.00
Snyder,	10	1,130	11,300	.15	1,695.00
Tioga,	420	1,255	527,100	.22	115,962.00
York,	1,260	1,320	1,663,200	.11	182,952.00
Total,	41,000	.....	57,400,000	.....	$5,969,600.00
Average,	.....	1,400	.....	$0.104	.....

OUTLOOK FOR FALL BUSINESS ENCOURAGING

The National Bank of Commerce in New York City has issued the following statement in regard to the "Business Outlook":

"Business is now in the midsummer waiting period and there are as yet no certain indications as to whether or not the high rate of activity of the latter half of 1925 will be duplicated. On the basis of current conditions, it is easy to reason that the customary autumn expansion superimposed on present volume will result in a general level of fall and winter business even higher than last year. The upward trend of prices of important basic commodities and the optimistic undertone in those industries usually regarded as most sensitive to business trends certainly justify confidence in the outlook. Thus, the steel industry has slowed down much less than is usually expected at midsummer. The machine-tool business is good. Automobile output has been moderately reduced in order to make preparations for new models and other seasonal adjustments, but manufacturers are making ready for a large fall demand. The railroads are improving their facilities in anticipation of a heavy autumn freight movement. The electrical industries are active, domestic copper consumption is large and the price undertone strong. So also are the prices of other nonferrous metals. Heavy chemicals are firm notwithstanding seasonal inactivity in their markets.

"Freight carloadings from January to June exceeded all previous records for a first half year. Retail trade is excellent. There has been widespread expectation that profits would gradually narrow as the year advances, due to severe competition and the rising costs which always mark the closing stages of long periods of active business, yet both volume and profits of many large, representative, well-managed enterprises are running ahead of last year.

"The crop outlook is good as a whole, conditions having improved since June 15 in most regions. The only large areas in which crop prospects are definitely poorer than at that time are the spring-wheat territory of the Dakotas and Minnesota and the Delta cotton region. Despite low prices for most agricultural products except hogs, farmers are showing confidence in the ultimate soundness of their business by heavy purchases of agricultural equipment.

"However, to be pessimistic too far in advance of untoward business developments is quite as serious an error of judgment as is the fatuous belief that industry will continue to expand uninterruptedly. The United States is an amazing country both as to natural resources and the productive power of its citizens. In consequence it is full of surprises. That a large volume of business will be done in the remaining months of 1926 is a certainty. Whether or not it will fall below the more sanguine expectations can not be known in advance of the event.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Post Agreement Unless Permitted to Include Cigars

THE Cuban government is determined to abrogate the parcel post agreement temporarily in effect for an eighteen-month period unless Congress enacts legislation permitting the entry into this country of Cuban cigars in small quantities, it is indicated by advices received from Havana.

The effect of this ultimatum, it is believed here, will be a strong drive in Congress next session for the enactment of the legislation eliminating the present requirement that such cigars cannot be imported in lots of less than 3000, energetically fought against last session, by Charles Dushkind, general counsel of the Tobacco Merchants Association.

The fight next session will be a test of strength between the tobacco industry doing business within the United States, led by Mr. Dushkind, and the retail houses desirous of doing business in Cuba, led by the big mail-order concerns. The failure of the tobacco industry to prevent the enactment of the legislation, Congressional committees were told last session by Mr. Dushkind, will mean that the cigar manufacturers of the United States, already in an unsatisfactory position, will have the tremendous competition of the Cuban manufacturers to meet.

The primary reason for Cuba's acceptance of the parcel post pact was her desire to secure entry in the retail cigar trade here. That country has little other than cigars which can be sent by parcel post. This is indicated by the figures for the first quarter in which the temporary agreement was effective, when 68,128 parcels were sent to Cuba and only 4508 were sent by that country to the United States.

International C. of C. Reports on Hindrances to International Trade in Tobacco

International trade in tobacco and other commodities is hampered by six general factors, five of which are of a political complexion, it has been found by the American committee of the International Chamber of Commerce, which is investigating foreign barriers to American trade with other nations.

A preliminary study of the situation shows that the gravest hindrances to the international exchange of goods are: The decline of purchasing power; depreciation of currencies and instability of exchanges; political instability and lack of security; discrimination against and aversion to foreign capital and trade; increases of customs barriers through creation of new political entities; and entrance of governments into spheres of industry and trade hitherto left to private business.

The discrimination against foreigners and the entrance of governments into industry are probably the most important of these barriers, the former expressing itself in the attempts to bar foreign goods in order to bolster up the sale of domestic products, and the latter making its appearance in the form of officially created or approved monopolies. The decline of purchasing power is due chiefly to the depreciation of currency, in turn the result of political instability.

Other specific barriers to which the committee will devote attention are: Double taxation; lack of international protection of patents, trade-marks and designs; lack of centralized credit information; lack of uniformity in commercial letters of credit; inadequacy of the international parcel post; antiquated customs classifications; and cumbersome and complicated customs formalities.

New and Better Bankruptcy Law Goes Into Effect August 27

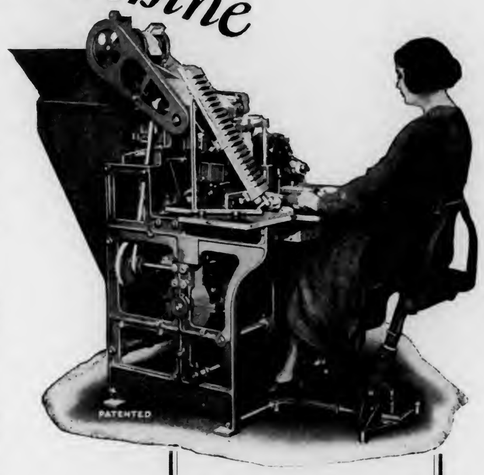
Members of the tobacco trade and other industries interested in the fight against fraudulent bankruptcies will be materially aided in their campaign against this class of business crooks by the amendments to the bankruptcy law passed by Congress last May, which will go into effect August 27, it has just been announced by the Department of Justice. The amended law, it is believed at the department, will tend materially to check these fraudulent practices.

The new law increases the statutory period of limitation from one to three years, a change regarded at the department as most beneficial, since one of the greatest hindrances to the proper enforcement of the act under the old law has been the fact that prosecution was barred after one year from the commission of the offense.

Other changes in the law relate chiefly to increased penalties and the penalyzing of other acts not heretofore covered. The law, as it previously existed, for instance, provided a penalty for a person who, while a bankrupt or after his discharge, concealed from his trustee any of the property belonging to his bankrupt estate. It has been necessary, for a conviction under that provision, that a concealment shall have been made by the bankrupt himself, or by an aider and abetter, and that it shall have occurred after the trustee was appointed and qualified; and, if effected previously, that it shall have continued until the trustee was appointed. Under the law now to become effective, this provision applies to any person who effects the concealment, and includes concealment from the receiver, United States marshal, or other officer of the court charged with the control or custody of the property, as well as the trustee. It also covers the case of a person who conceals property of a bankrupt from the

(Continued on Page 16)

This is the famous Model L Universal Scrap Bunching Machine



THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.

THE "HUB" OF THE PROBLEM

By M. L. Hayward

Every employee of the Parker Tobacco Corporation who came in contact with John Griff, the general manager, invariably called him Mr. "Gruff,"—behind his back—but there was more affection than malice in the nickname, and when Griff gave one of his informal lectures on "How to Do Business and Get By," he never lacked listeners.

"When I was a boy I worked for nearly a year in one of those old-fashioned country blacksmith and carriage shops. About half of our work was repairing the broken-down wagons which the farmers brought in, and, unlike the one-hoss shay, it was always the wheels that gave out first," Griff explained to Langstroth, one of the "floor managers," "and it was my job, as apprentice and general jack-of-all-trades, to locate the defect in the wheels which were handed over to me. I soon discovered that there was only one safe method to follow, and that was to take the hub of the wheel as the central situation, follow out each and every spoke, and sooner or later I would find the weak spot. Sometimes it was in the tip end of the very last spoke that I investigated, but I always found that as long as I went over every spoke, my search was sure to be successful—sooner or later."

"And you tackle your business problems in the same way?" queried Langstroth.

"I certainly do," was the positive reply. "I find that there is no business problem which arises which cannot be traced back to some central and fundamental fact which corresponds to the hub of the wheel, and the various complications arising out of it are the spokes which radiate from that central hub. Then, all one has to do is to simply follow out every spoke, and the solution lies at the end of one of them, generally the last one which you try.

"I remember one instance that illustrates the idea very forcibly, which arose when I was credit manager and general collector for the old Randolph Tobacco Company, back in the nineties. We'd sold about a thousand dollars' worth of goods to a fellow up in the upper end of the country by the name of Peter White, highly recommended, and supposed to be doing a reputable business. When our draft fell due we investigated his financial standing as closely as we should have when we sold him, ascertained that he didn't have a thing standing in his own name, that all his property had been transferred to relatives the week before he ordered the goods from us, and that our prospect of ever realizing anything was about as remote as the chances of German marks coming back to $10 a thousand.

"The old man decided, however, to send me up to look the situation over. I resolved to apply my wheel theory to the situation, and, after I had gone to the County Record office and satisfied myself that White's situation was about 25 per cent. worse than it had been reported to us, I began to trace out the other spokes, and took up the very interesting subject of local history and genealogy."

"A pretty remote chance, I should think," Langstroth ventured.

"It's generally the remote chance that proves to be the solution of the problem," Griff retorted. "Well, I ascertained that the local history of that part of the county was mighty interesting, for, about a hundred years before, twelve or fifteen French families had drifted in, and the place from whence they came was a contentious point with the local historians. Some said they came from French Canada, others said they came up the Mississippi, and another bunch argued that they were an offshoot of the Acadian expulsion which Longfellow played up in 'Evangeline.'

"At any rate, these families settled in the county, intermarried with the English-speaking settlers, and, as there was no further French immigration, the French element was naturally absorbed into the English-speaking community. Whenever a girl from one of the French families married a young American, the French name disappeared as far as she was concerned, and the new French names that lingered on in the male line were made over into English."

"I suppose they simply translate the name into English and called them by the English equivalent," Langstroth suggested.

"That's the idea. 'Bois' became 'Wood,' and so on through the list, and when I found that the 'Leblanes' were called 'White,' almost invariably, but that the old French name bobbed up occasionally, I began to think that I was following out the winning spoke."

"And quite naturally they'd be more apt to stick to the old name in deeds and mortgages and papers like that," Langstroth exclaimed, "so you went to the Record office, found that this White of yours had lots of property standing in his name of Peter Leblanc, but that the party who searched the title for you never looked beyond the W index."

"That's exactly what happened," Griff agreed, "and the old man was kind enough to say that it was a pretty shrewd piece of work, and gave me an extra evening off for a whole fortnight."

Half an hour later Langstroth was consulted by one of his subordinates.

"We've got a funny situation down at Hillery's counter," the subordinate explained. "A chap came in, a total stranger, as far as any of us are concerned, and bought fifty cents' worth of cigars, gave Hillery $2, and got back $1.50 in change."

"Well, that would be correct, according to my way of figuring it."

"But the fellow came back about half an hour ago and says that he gave Hillery a ten-dollar bill and never counted the change until he got in a store down on Fourth Street."

"Tell him 'nothing doing,'" Langstroth suggested. "If we'd hand out the money on every stranger's say-so the sheriff would be in charge before Saturday night."

"But that isn't all of it. He told a mighty plausible story——"

"They all do."

"But he says before he came in here he went into a drug store, found the telephone number of a friend of his in the telephone book, couldn't find anything in his pocket to put the number on except this ten-dollar bill, that he scribbled the number in lead pencil on the back of the bill, went in the booth, and called up his friend."

"And now, I suppose, he claims that we'll find the $10 with the telephone number on the back of it in our register?" queried Langstroth.

"That's exactly what he said."

"Well, call his bluff, and go over the cash."

"We did, and we found the ten-dollar bill with the telephone number on it exactly as he said."

Langstroth was plainly "set back" by this announcement.

(*Continued on Page 13*)

BY ACTUAL TEST, AMONG THE BEST

FREE-BURNING is an indispensable quality of all first grade tobaccos. Soils which contain a large proportion of chlorides, produce a kind of leaf which almost always burns with difficulty.

TESTS made of the lands of Porto Rico have demonstrated that they are free of chlorides; and instead, there is found in them a great amount of magnesia, which has a decided influence in the quality of the tobacco.

PORTO RICAN tobacco holds a place with the best grown anywhere. Its smooth, fragrant, free-burning characteristics completely satisfy the fancy of American smokers who prefer a good, mild cigar at a reasonable price. Porto Rico tobacco is imported free of duty.

THE DEMAND for this tobacco on the part of manufacturers, to be used wholly or blended in their cigars, consumed the entire 1925 crop. The present harvest is enjoying a briskly moving market.

This is THE Porto Rico Year.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Full information on any subject relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

THE HUB OF THE PROBLEM

(*Continued from Page 12*)

"Well, I guess this is a case where the customer must be right," he admitted, "and tell Hillery that—hold a minute. Where's the stranger now?"

"He's down at Hillery's counter, waiting till I consult you."

Langstroth started for Hillery's corner of the store.

"At first thought I was going to say for you to give him his change," Langstroth explained on the way, "but on second thought I guess I'll adopt Gruff's plan, and follow out this telephone spoke a little further."

"This is the customer I was telling you about."

"And you claim that you gave a clerk a ten-dollar bill and got change for a two?" Langstroth demanded.

"I certainly do," the stranger averred, and repeated his story the second time for Langstroth's special benefit.

"I'm positively sure that it was $2 only that he gave me," Hillery declared.

"And the telephone number says you're wrong," the stranger retorted.

"What was the telephone number?" Langstroth demanded.

"Main 15647," the stranger replied, "and there it is right on the back of that bill for anyone to see."

"Whose telephone number is it?" queried Langstroth.

"John R. Hawkins, at 217 Elm Street," was the positive reply.
phone booth.

"How long has he been a friend of yours?"

"Every since we were boys."

Langstroth glanced in the direction of the tele-

"And what might your name be?"

"Arthur R. Arnold," was the ready response.

"Very well, Mr. Arnold, we have to investigate all these matters very fully, and I'll call up Mr. Hawkins on the telephone right now, and if he confirms your story we'll be delighted to give you your change and an apology for our carelessness," Langstroth suggested.

"Sure—I'm on the square, and the more you investigate the better it suits me," the stranger averred; "but I have an appointment down street and I'll call back in about a quarter of an hour and get my change."

"Farewell, forever," laughed Langstroth, as the stranger hurried out.

"Had we better arrest him?" queried Hillery.

"No—but notify the 'Protective Bureau' to warn the other stores."

That evening, at the "Retail Cafe," Langstroth met Pete Anderson, the efficient "store cop" from the "London House."

"Your warning through the bureau came a little too late; he 'stung' us for $9.75," Anderson told him.

"Just what was his game?" Langstroth asked. "We scared him off before we saw the inner workings of the machine."

"Oh, it was plain as my nose and face," Anderson explained. "Two of them worked together; each of them bought fifty cents' worth. One of them handed over a two-dollar bill, and one a ten with the figures on the back of it, and both got their right change."

(*Continued on Page 14*)

BOXMAKERS' CONVENTION

(*Continued From Page 6*)

Fred L. Marriott, the distinguished organ recitalist, will entertain with a special program.

8.30 P. M.—Thirty-minute program of dance music on the Estey-Welte Reproducing Organ.

9.00 P. M.—Whirls of Music. Gus Daniel and his Orchestra. *Entertainment.*

A Galaxy of Celebrated Artists.

Friday, August 6th

ENTERTAINMENT

10.00 A. M. *For the Ladies*—Recital in the Crystal Ballroom of the Benjamin Franklin Hotel. Request numbers played on the Estey-Welte Reproducing Organ.

11.15 A. M.—Leave Ninth Street entrance of Benjamin Franklin Hotel for tour of inspection of John Wanamaker Store.

12.30 P. M.—Luncheon in John Wanamaker Tearoom.

2.00 P. M.—Matinee, Keith's Theatre.

5.00 P. M.—Recital in Crystal Ballroom on the Estey-Welte Reproducing Organ.

6.15 P. M. *For Everyone*—Leave Sansom Street entrance of Benjamin Franklin Hotel for Motor Trip to Willow Grove Park. This is one of the highest class amusement parks in America.

The route to Willow Grove is through some of Pennsylvania's finest suburbs.

8.00 P. M.—Shore Dinner in the Casino at Willow Grove Park.

Following the Dinner there will be ample opportunity to enjoy the concert by Sousa and his Band in the Pavilion, and to enjoy the amusements.

Tickets to all amusements will be furnished free by the Entertainment Committee.

10.30 P. M.—First busses leave for return trip to Benjamin Franklin Hotel.

Other members of the Entertainment Committee were: H. Tyler Benner, of R. H. Benner & Company, cigar box lumber manufacturers, Camden, N. J.; Gus Brecht, of F. Brecht Sons, Philadelphia; William L. Evans, of Delany & Company, Tacony, Philadelphia, Pa.; Edgar Flinchbaugh, of Windsor Cigar Box Company, Windsor, Pa.; Elmer K. Jarrett, of Monroe Jarrett Sons, Philadelphia, Pa.; Fred Koons, of Boyertown, Pa.; Nelson M. Vandegrift, of Sheip & Vandegrift, Philadelphia, Pa., and H. L. Weaver, of R. H. Benner & Company, Camden, N. J.

The association has formerly held two conventions each year—February and August, but following the adoption of amendments to the constitution and by-laws at their February meeting in Wheeling, W. Va., there will be but one meeting each year in the future.

The next convention of the National Cigar Box Manufacturers Association will be held in Montreal, Canada, June 28th to July 1st, inclusive, 1927.

AMERICAN SUMATRA DIVIDEND

Directors of the American Sumatra Tobacco Corporation have declared an initial dividend of $3.50 on the outstanding preferred stock of the corporation payable September 1st to stockholders of record August 23d.

Earnings of the company for the eleven months ending June 30th, are reported as $1,178,411, after expenses, taxes, receiver's fee, etc. These figures are for the time prior to the reorganization.

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY

Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.

(AFTER PUBLICATION $10.00.)

THE HUB OF THE PROBLEM

(*Continued from Page 13*)

"And then the two-dollar fellow came back and demanded change for ten, and had the marked ten-dollar bill in the cash register to back him up?" Langstroth interrupted.

"Sure. It looks mighty thin when you see the works, but I know of at least a dozen stores that fell for it."

"And so would we, if I hadn't followed the telephone spoke out to the rim of the wheel," Langstroth admitted.

AMERICAN TOBACCO DIVIDEND

Directors of the American Tobacco Company have declared regular quarterly dividend of $2 on the common stock, and on the B stock of the corporation, payable September 1st to stockholders of record August 10th.

LIGGETT & MYERS DIVIDEND

The board of directors of the Liggett & Myers Tobacco Company have declared regular quarterly dividend of 75 cents on the common and B stock of the corporation, payable September 1st to stockholders of record August 16th.

GEORGE BOOS DROWNS

George F. Boos, who was associated with his father, S. J. Boos, in the retail cigar business at Lockport, N. Y., was drowned in the Country Club pool there a short time ago. Mr. Boos was swimming in the pool with some friends when he was heard to call for help, but sank before help could reach him. His body was recovered the next morning. He was twenty-four years of age.

FOR SALE

We offer subject to prior sale all of our rights to the Titles, Designs, Plates and Engravings, together with such material as we have on hand consisting of Labels, Edgings, Bands, etc., the following:

*Agabus	*Fancy Five	*Lucky Number	Scaler
Albonia	*First Seal	*Lady Porto	Short Smile
*Any Old Thing	*Fly Chaser	*Lord Weeks	Steer
Blue Flower	*Factory Roll	*Little Brother	Smile Club
Brown Band	Great Spirit	*Local Product	*State Board
*Certified	Golden Scroll	Main Ten	*Stately
Club Smile	Great Cross	New Metal	*Swallow Tail
*Convello	Goodlight	*Nobleite	*Star of Hope
Creel	Grand Cross	Ottawa Chief	*Show Case
*Darantella	*Geo. Read	Off the Hook	*Star Leaf
*Deep Sea	Green Goose	Purple Cow	*Sector
*Duke Alexis	Hostage	*Plaindealer	Tip Top
Ex More	*High Spade	Praecipio	Toplight
Elks Tooth	Household	Plangor	*Trailer
El Travo	*Highway	*Pro Rata	*Three Points
El Fuso	*High Credit	*Porta Rosa	Tail Light
*Ex Voto	Intercedo	Quinate	Tryout
*Electus	*Impetro	*Qu-Vana	*Union Prince
El Cherif	Imperial Special	*Red Flame	White Flame
*El Demando	*John Lord	Royal Honor	Wedding Ring
Explico	King Florus	Reel	Waukazoo
*Existo	Light Metal	Royal Token	White Faug
Fair Field	Little Tempter	Royal Court	*White Holly
Five Kings	*Lodestar	Revoco	Wind Shield
Five Monarchs	*La Nita	Reverto	
Florus	*Long Smile	Sea Swells	
*Fishing Line	Little Mother	Something Easy	

Titles marked (*) indicate labels on hand for immediate delivery.

Write immediately to

BOX 1000 Care of Tobacco World

236 Chestnut Street

Philadelphia, Pa.

News from Congress

(*Continued from Page 10*)

creditors in composition, or in such cases as are settled by agreements with creditors.

Under the new provisions of the law, penalties are added for any officer or agent of any person or corporation who, in contemplation of bankruptcy with intent to defeat the operation of the act, conceals or transfers any of the property of the debtor. Penalty is also provided for a person who conceals, destroys or mutilates any book, document or record affecting or relating to the property or affairs of the bankrupt, whether done after the filing of the petition or in contemplation of bankruptcy.

Another new provision of the law is that it is made the duty of any referee, receiver or trustee who has grounds for believing that an offense under the bankruptcy act has been committed, to report the matter to the United States Attorney, and it becomes the duty of such attorney to investigate and take further appropriate action.

The criminal section of the old law provided punishment for a person who appropriated to his own use, embezzled, or otherwise spent, property which came into his charge as trustee. Under the new law that provision is expanded to apply also to receivers, custodians and other officers of the court, as well as trustees. The penalty under this provision remains the same as heretofore, that is, imprisonment not to exceed five years. The penalty under all other provisions covered by these new changes in the law also is imprisonment not to exceed five years; heretofore the limit under such provisions has been two years.

A noteworthy feature of the bankruptcy law is that the penalty prescribed for all offenses is imprisonment only, without the alternative of a fine, and the new changes continue only penalties of imprisonment, with the limit five years instead of two years.

CENTENNARIAN SAYS "CHEW TOBACCO"

Edward Anderson, of Jaques Bridge, near Berlin, N. J., who has just passed his one hundred and first birthday, gives the following simple rules for a long life:

Live simply, work hard, chew tobacco and drink—when you can get it. Anderson was born in New Jersey in 1825 and has chewed tobacco since he was twenty-one years old, and started then on his doctor's advice, as he told him that was the only way to save his decaying teeth. Although his teeth have long since disappeared, he continues to masticate his cut plug with a great deal of pleasure.

Although blind and feeble Anderson lives a contented life with his cut plug and his dog.

UNITED CIGAR STORES DIVIDEND

Directors of the United Cigar Stores Company have declared a regular quarterly dividend of 50 cents in cash and 1¼ per cent. in common stock on the common stock of the company, payable September 30 to stockholders of record September 10th. Regular quarterly dividend of 1¾ per cent. was also declared on the preferred stock, payable September 15th to stockholders of record August 31st.

Financial report of the United Cigar Stores Company shows net profit of $3,712,617 for the first six months of 1926, as compared with $2,853,860 for the same period of 1925.

REISS-PREMIER BUYS KAUFMAN BROS.

(*Continued from Page 5*)

Under single management these three associate companies—"the oldest and the youngest pipe company in America"—represent undoubtedly the largest factor in the pipe industry of the United States. They manufacture and import the largest number of pipes sold in the country today.

The officers of Kaufman Bros. & Bondy, Incorporated, are as follows: J. D. Burger, president; M. J. Kaufman, vice-president; J. M. Meyer, vice-president; Rudolph Hirsch, secretary-treasurer, and J. H. Johnson, assistant treasurer.

MECHANICALLY SMOKED PIPES

(*Continued from page 5*)

quickly so dealers are being advised to place their orders quickly.

Available in Two Assortments

"The Thorobred" comes in the following combinations—No. 10152—one dozen pipes containing two bents and two pokers. No. 10157—one dozen pipes containing two bents and no pokers. "The Thorobred" retails at $1.

"The Criterion" is made for men who like the "broken-in" idea but prefer a higher priced pipe. It is made in all popular shades in rustic finish and retails at $2.50.

"The Criterion" assortment No. 30233 consists of six popular styles inlaid in an attractive plush-covered half-moon shaped tray.

All bona fide jobbers who have not yet ordered these new lines can obtain samples from the manufacturer. Dealers are urged to place their orders at once with their jobbers—or to write direct to William Demuth & Company for further details.

U. S. AIR MAIL FOR PHILADELPHIA DISTRICT

Philadelphia, August 9.

Howard F. Wehrle, managing director of the National Air Races, received word from W. Irving Glover, Second Assistant Postmaster General today, announcing that the Post Office Department will establish an air mail service between Philadelphia and the eastern terminus of the transcontinental route at New Brunswick, N. J., beginning on the opening day of the National Air Races at Model Farms Field on September 4th.

The service will be twice a day and several veteran pilots famous for their night and day flying activities with the air mail will be assigned here for similar duties.

The Federal mail planes which will carry rush letters and packages mailed in Philadelphia and vicinity, are the new Douglass machines which have just been developed from the planes flown on the round-the-world flight. Each plane will carry 1000 pounds of mail, or 40,000 letters.

The planes will operate from the Model Farms Flying Field in southwest Philadelphia which is being equipped with flood lights and aerial beacons to accommodate not only the mail pilots arriving and de-

(*Continued on page 18*)

The only new and different pipe tobacco in a generation

We have sponsored fine tobaccos for a generation.

We know tobacco! And we state with absolute conviction that Half and Half is the first really new, different and *distinctive* pipe tobacco brought out in years.

Half and Half is a mixture of two already universally known tobaccos—Lucky Strike, made famous by its toasting process—and ripe, rich, fragrant Buckingham.

If you love good tobacco and are hard to please—if you seek something different and far superior to the brand you now use, try Half and Half. We already know the verdict.

You'll agree that Half and Half is the greatest pipe smoke you ever enjoyed.

Buy a can *today!*

Guaranteed by The American Tobacco Co.

Buy a Can Today

15¢

Half and Half SMOKING TOBACCO

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAWS — WOOD PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 5242 — ESTABLISHED 1875.
657-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SWEET PAPA:—44,692. For cigars. July 21, 1926. L. E. Sentz, Felton, York County, Pa.

JAMES B. RUSSELL:—44,693. For cigars only. July 14, 1926. James B. Russell, New York, N. Y.

SUSSEX:—44,694. For pipes and smokers' articles. July 27, 1926. A. Oppenheimer & Co., Inc., New York, N. Y.

FARALLON:—44,699. For cigars, cigarettes and tobacco. July 20, 1926. St. Francis Cigar Mfg. Co., Inc., San Francisco, Cal.

CASCO BAY CIGAR:—44,705. For cigars. August 2, 1926. William Kronberg, Portland, Me.

TAMPETE:—44,706. For cigars. June 23, 1926. Milton M. Thompson, Tampa, Fla.

BENDEZ CHEW:—44,707. For chewing tobacco only. August 9, 1926. Bendez & Co., Detroit, Mich.

QUINFLO:—44,709. For cigars. August 9, 1926. Hav-A-Good Cigar Co., Quincy, Fla.

STEUBEN CLUB:—44,708. For all tobacco products. August 9, 1926. John Wittmeyer, Chicago, Ill.

HAVATAMPA:—44,710. For cigarettes and tobacco only. August 5, 1926. Havatampa Cigar Co., Tampa, Fla.

TRANSFERS

IN-BETWEENS:—28,017 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered August 4, 1913, by Union-American Cigar Co., Pittsburgh, Pa. Through mesne transfers acquired by J. Harry Longbottom, Baltimore, Md., and re-transferred to The In-B-Tween Co., Baltimore, Md., August 3, 1926.

IN-B-TWIXT:—30,978 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered June 17, 1915, by Kraus & Co., Baltimore, Md. Transferred to J. Harry Longbottom, Md., and re-transferred to The In-B-Tween Co., Baltimore, Md., August 3, 1926.

LA FLOR DE BANA:—32,008 (U. S. Tobacco Journal). For cigars, cigarettes and tobacco. Registered August 11, 1906, by Chas. Stutz Co., New York, N. Y. Transferred to Mendel & Co., New York, N. Y., and re-transferred to Bosch Brothers, New York, N. Y., June 22, 1926.

WILLIAM D. CASTRO:—36,772 (United Registration Bureau). For cigars, cigarettes and tobacco. Registered July 27, 1911, by William D. Castro, Chicago, Ill. Transferred to Famo Cigar Co., Milwaukee, Wis., July 17, 1926.

FLOR DE SCOTIA:—14,471 (Tobacco Leaf), and **18,536** (Trade-Mark Record). For cigars. Registered December 24, 1897, and December 30, 1897, respectively, by W. D. Castro, Chicago, Ill. Transferred to Famo Cigar Co., Milwaukee, Wis., July 17, 1926.

IDENTITY:—28,228 (U. S. Tobacco Journal). For cigars, cheroots and cigarettes. Registered January 25, 1904, by Dierdorf Cigar Co., Grand Rapids, Mich. Through mesne transfers acquired by Heywood, Strasser & Voigt Litho. Co., New York, N. Y., and re-transferred to Hull-Grummond Co., Binghamton, N. Y., December 26, 1925.

ALFORIO:—44,210 (Tobacco Merchants Association). Registered May 20, 1925, by Mochle Litho. Co., Inc., Brooklyn, N. Y. Transferred to Alfonso Rios & Co., Chicago, Ill., May 21, 1925.

LITTLE MENDEL:—37,779 (United Registration Bureau). For cigars, cigarettes, cheroots and tobacco. Registered October 4, 1912, by Mendel & Co., New York, N. Y. Transferred to Bosch Brothers, New York, N. Y., June 22, 1926.

CONVERT:—35,511 (United Registration Bureau). For cigars, cigarettes and tobacco. Registered September 28, 1909, by Mendel & Co., New York, N. Y. Transferred to Bosch Brothers, New York, N. Y., June 22, 1926.

FLOR DE MENDEL:—34,164 (Tobacco Leaf), and **33,539** (U. S. Tobacco Journal). For cigars, cigarettes, cheroots and tobacco. Registered October 10, 1907. Also **32,636** (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered March 13, 1907, by Mendel & Co., New York, N. Y. Transferred to Bosch Brothers, New York, N. Y., June 22, 1926.

AIR MAIL FOR PHILADELPHIA

(Continued from page 16)

parting at night but also hundreds of other machines which will operate off that field during the air races. They will make the trip between Model Farms and New Brunswick in less than an hour.

Mr. Glover, in his letter to the race officials, said that a twice-a-day schedule would be arranged to make connections with both the day and night service westward out of New Brunswick and northward into New England out of New York. The service will last, at least, until the close of the air races on September 11th. It will bring Philadelphia mail within thirty-four hours delivery on the Pacific coast and will provide a mile and a half a minute service between this city and all points on the ten contract air mail lines now operating throughout the country. It will also reduce by hours, and in certain instances a half day, delivery time between Philadelphia, Hartford, Conn., and Boston.

LIGGETT BUYS 44 STORES IN MICHIGAN

The Louis K. Liggett Drug Company has purchased forty-four additional drug stores in the State of Michigan, which brings the total number of stores in the Liggett chain now up to approximately 400, operating in 175 cities in the United States. Twenty-three of the newly purchased stores are in the city of Detroit.

After all nothing satisfies like a good cigar

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

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WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
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Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

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SEPTEMBER 1, 1926

VOLUME 46 No. 17

THE TOBACCO WORLD

THE HALL OF FAME
After all nothing satisfies like a good cigar
LESCHEY-MYERS-CIGAR BOX CO.
CIGAR BOX MANUFACTURERS
YORK-HANOVER-EPHRATA-PENNSBURG-PHILADELPHIA
The Best Cigars are packed in Wooden Boxes

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 SEPTEMBER 1, 1926 No. 17

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY

Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.

(AFTER PUBLICATION $10.00.)

"BEST OF THE BEST"

Manufactured by A. SANTAELLA & CO.

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

LA PALINA

CIGAR

Volume 46 Number 17

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, SEPTEMBER 1 1926 Foreign $3.50

G. H. P.-CONSOLIDATED MERGER RUMORED

It was persistently rumored in the New York financial district last week that the Consolidated Cigar Corporation was negotiating with another cigar corporation with the idea of absorbing the corporation and increasing their production.

The G. H. P. Cigar Company, Third and Brown Streets, of this city, was mentioned as the company to be absorbed.

The G. H. P. Co. refused to confirm or deny the rumor, when approached.

The board of directors of the Consolidated Cigar Corporation will hold a meeting this week, and it is anticipated that the common stock of the corporation will be placed on a $7 annual dividend basis at that time.

NO DEFINITE DATE SET FOR NEXT CONNECTICUT INSCRIPTION

Due to circumstances, no definite date has been fixed for the next inscription of Connecticut Tobacco, although plans for such a sale are steadily going forward.

The first week in September is not considered favorable on account of the Labor Day holiday, and the second week contains a Jewish holiday. September 24 has been considered as a good date, but it is probable that this will also be changed on account of the Dempsey-Tunney fight here on September 23, as no doubt many purchasers who would attend the inscription will also want to see the "big fight," and they cannot do both satisfactorily in so short a time.

DAVE MORRIS RETURNS FROM VACATION

Dave F. Morris, who is associated with Charles A. Bond in the Manila Ad Agency, at 15 William Street, New York City, has just returned from a vacation spent in Maine, following a trip to the Pacific Coast in the interest of "Manila" cigars.

Although Mr. Morris suffered a quite serious illness recently, he has now fully recovered and is ready for business.

L. & H. STERN ANNOUNCE REMOVAL

L. & H. Stern, Incorporated, manufacturers of pipes and smokers' articles, announce the removal of their Sales Department to 212 Fifth Avenue, at Twenty-sixth Street, New York City. The new telephone number is Ashland 8637.

LESCHEY-MYERS EMPLOYEES HOLD OUTING

Employees of the Leschey-Myers Cigar Box Company, at Hanover and York, Pa., were given an outing at Bay Shore, Md., on Friday and Saturday, August 13 and 14. Free transportation was provided the employees of the Hanover factory on Friday to and from Bay Shore and free tickets were provided all guests for the amusements and bathing privileges. On Saturday the employees of the York factory were entertained in the same manner.

Over two hundred employees of the Leschey-Myers Company attended the outings and a splendid time was enjoyed by all.

ANGEL PRIETO ALVAREZ DIES IN HAVANA

Senor Angel Prieto Alvarez, prominent leaf tobacco merchant, of Havana, Cuba, passed away in that city on August 12 following an operation for acute appendicitis. He was well known to many cigar manufacturers in this country and leaf tobacco dealers who journey to Cuba to make their purchases of Havana tobacco.

Senor Prieto was born in Spain and came to Cuba when a boy. In a short time he had engaged in tobacco growing in the Santa Clara Province. He is survived by a brother, his widow and several children.

UNIVERSAL LEAF TOBACCO COMPANY PLANS CHANGE IN STOCK

Stockholders of the Universal Leaf Tobacco Company have been advised by the Board of Directors of the company that a change in the form of common stock is contemplated, *viz.*, the issuance of no par common stock to take the place of the $100 par value common.

It is planned to issue two shares of the new stock for each one of the old held. No change is contemplated in the par value of the preferred stock. The outlook for the current year is that it will be a very profitable one for the company.

UNION UNITED PLAN TO EXCHANGE STOCK

It is expected that the newly formed Union United Tobacco Company will soon offer to exchange stock of the United Cigar Stores Company for stock of the Union United.

The Union United is also organizing the Philip Morris Consolidated, which will control the Philip Morris & Company, Limited, and the Continental Tobacco Company.

MACHINERY GRADUALLY DOMINATING CIGAR-MAKING FIELD

With the advent of machinery in the cigar-manufacturing field the old-time hand cigarmaker is gradually becoming extinct, just as the hand worker in many other industries has vanished because of the adoption of machinery in the cause of economy.

Not so many years ago it was a common sight to see cigarmakers at their work in shop windows, where passersby might stop and watch their favorite brand being manufactured, while today it is a rare sight and attracts considerably more attention. In his place we now see a complicated piece of machinery which manufactures the cigar, from making the bunch to putting on the wrapper in one operation, with the aid of four operators, and turns out finished cigars at the rate of 500 per hour.

These machines are the product of many years of experimentation and the expenditure of millions of dollars, and also represent the first radical improvement in the method of making cigars in their history of approximately 116 years.

While there will probably always be some handmade cigars, they are gradually becoming fewer and fewer, and at the present time less than five per cent. of the total production of cigars in this country are made strictly by hand methods, and thirty per cent. are made strictly by machinery.

This cigar-making machinery is costly, and requires specially constructed factories on account of the weight of the machines; so at the present time it is out of the question for the small factories to adopt the out and out machines, and for that reason the number of small cigar factories is decreasing each year, and the larger companies are steadily increasing their production year by year.

One corporation has in operation an all-machine factory capable of producing 150,000,000 cigars yearly, and another corporation has such a factory under construction, and it is expected to be in full operation before the end of this year.

Government statistics for the year 1924 show that 68 per cent. of all the cigars manufactured in this country were produced in approximately 300 factories and these are owned by only about thirty companies.

Under these conditions it would seem that the strictly hand-made factories will be unable to compete with the machine factories in price or quality, and they must gradually disappear from the cigar industry, as they have done in other industries.

THE PRICE OF POPULARITY

"One result of the general strike has been to make it unnecessary for Mr. Baldwin to buy pipes for many a year ahead. From all parts of the country have come gifts of smoking gear, in most cases accompanied by messages of goodwill, in recognition of his conduct of the nation's affairs at a time of crises. With pipes he has been almost snowed under. Some are simple cherrywoods and briars. Others are more elaborate, with silver or gold mountings, such as we all smoke at christenings and weddings. Others, again, are fitted with various kinds of 'gadgets' to catch nicotine. Were the Prime Minister minded to smoke a new pipe every day, it would take him about three years, according to the reports which have appeared in the daily newspapers, to exhaust the collection at 10 Downing Street, and Chequers. Other gifts from a grateful people include tobacco pouches and samples of his favorite mixtures."—*London Tobacco Trade Review.*

FIX SUCCEEDS W. W. HAYNIE

A. F. Fix, well-known cigar manufacturer of York County, Pa., has purchased the controlling interest in the Merchants' Cigar Company, of York, Pa., and will succeed W. W. Haynie, as president of the company.

Mr. Fix, who operates three cigar factories at Dallastown, Pa., will merge his factories with the Merchants' Cigar Company, and the added production will be needed to take care of the increasing business of the Merchants' Company. Mr. Haynie will move to St. Louis, Mo., shortly after August 15th, where he will maintain offices in the Commercial Building, and look after the selling end of the cigar business for his company. He will also continue to act as chairman of the board for the Merchants' Cigar Company.

Mr. Fix is well known in the cigar-manufacturing field, and is also vice-president of the Central National Bank of York, Pa.

The brands manufactured by the Merchants' Cigar Company are: "Flor de Haynie," "Playfair," "El Dilo," "New York Hand Made," "Garcia Delight," and many other private brands.

The Merchants' Cigar Company recently acquired the cigar departments of Austin, Nichols & Company, in Brooklyn and Chicago, and anticipates similar action in connection with other well-known stands in the Middle West.

THERE IS PROFIT IN BOX SALES

The United Cigar Stores Company employees are being urged to educate their customers to buy their cigars by the box. The following article on the subject appeared in a recent issue of *The United Shield:*

"Of all the merchandise in United Stores, cigars when sold by the box are far and away the biggest sales volume producer. The first thing to do is to get the smoker fitted with the exact type of cigar that strikes his particular taste. The box-sales battle is half won when that has been accomplished, because the smoker's cigar appetite has been satisfied. In the end he buys a box anyhow—indeed, many boxes, whether he buys his cigars singly, or two, three, or ten at a time. And in the box they keep their condition more perfectly always. Cigars when packed, very quickly impregnate the new box with their pleasing aroma; the wood retains it and gives it back to the cigars continually. The cigar smoker is perhaps the hardest of all smokers to please continually. He has his pet likes, dislikes and fancies about his cigars just like everybody else. When you have fitted the smoker's taste with the type of cigar—then try your art as a salesman to get him into the box habit. Do not pester him—that is the quickest way to lose him. Use plain common sense and diplomacy in the right way and you will be surprised at your lengthening list of cigar smokers who 'buy them by the box.'"

FRENCH CIGARETTE EXPLODES, STATE MUST PAY

The smokers in France have been complaining to the Government for some time about the poor quality of tobacco being furnished them, and the other day a cigarette Raymond Lachaise was smoking exploded in his mouth and he immediately sued the French Government for damages.

The tobacco industry in France is a Government monopoly and it receives one centime profit on every cigarette sold, but the settlement agreed upon in the above instance will wipe out the profit on Lachaise's cigarettes for some time to come.

This is the famous Model L Universal Scrap Bunching Machine

THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1/6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75¢ to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1¼".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F.O.B. Newark, N.J.

PHILADELPHIA.

"MANUEL" CIGAR ON THE AIR

Beginning Tuesday evening, September 7, and continuing every Tuesday evening from 8.30 to 9 P. M., the Mazer-Cressman Cigar Company will broadcast a program from radio station WJR. Two charming young ladies, who have been entertaining fans over the radio for the past four years, have been engaged to help popularize "Manuel" cigars, and dealers may expect to see their "Manuel" sales increase to a gratifying extent in a very short time. The Mazer-Cressman Cigar Company will inaugurate an aggressive advertising campaign in an endeavor to make September a "Manuel" month.

DONNELLY TO BE REPRESENTATIVE OF AMERICAN CIGAR COMPANY HAVANA CIGAR DEPARTMENT

Robert J. Donnelly, has been appointed representative of the Havana Cigar Department of the American Cigar Company, to begin September 7.

Mr. Donnelly has been connected with the cigar industry for many years, and has been on the sales force of Yahn & McDonnel, Inc., who are the distributors of "Antonio y Cleopatra," the clear Havana brand of the American Cigar Company. No. territory has been assigned Mr. Donnelly as yet.

PENT AGAIN AT DESK

Howard F. Pent, president of the Coraza Cigar Company, Seventh and Cherry Streets, this city, has returned from a trip through the Middle West in the interest of his brand, "Marshall Field." He reports that he is much pleased with the progress of his brand in that section and anticipates excellent business for the fall months, for the cigar industry.

WILLIS ANDRUSS RETURNS

Willis Andruss, general sales manager for the Congress Cigar Company, Third and Spruce Streets, has returned to his desk after a motor trip through New York State, combining business and pleasure. Mr. Andruss is quite satisfied with the sales of the "La Palina" cigar throughout the territory he visited.

CONGRESS CIGAR DIVIDEND

The board of directors of the Congress Cigar Company has declared a regular quarterly dividend of 75 cents on the common stock of the company.

CIGARS FOR WOMEN

Much excitement has been caused in the daily papers and some trade papers, due to the fact that it is alleged by some overzealous newspaper reporter that the National Cigar Box Manufacturers' Association, at their convention held here the first week in August, stated that many women were smoking cigars, and it was the intention of the cigar box makers to launch an aggressive campaign in order to popularize this form of smoking among women.

Joe Perez, of Marcelino Perez & Company, Tampa manufacturers of made-in-bond clear Havana cigars, states that their "Chiquitos" cigars are made expressly for this trade and at one of the prominent hotels in New York City, the manager states that women are almost the exclusive purchasers of this brand. If the women should take up this form of smoking, no doubt many dainty shapes in cigars will make their appearance on the market.

MERCHANTS' CIGAR BOX COMPANY HOLDS OUTING

On Friday, August 20, employees of the Merchants' Cigar Box Company, of Dallastown, Pa., were given an outing at Wago. Bathing and boating were enjoyed during the day, and dancing in the evening. The outing was managed by C. R. Bollinger, superintendent of the factory.

HARRY GRABOSKY BACK FROM EUROPE

Harry Grabosky, son of the president of the G. H. P. Cigar Company, Third and Brown Streets, returned from a two months' pleasure trip through Europe on Monday, August 16. His father and mother welcomed him home on his arrival in New York City.

FRENCH PREMIER DISLIKES SMOKE

Although the French Premier, M. Poincare, has never smoked, and detests the odor of tobacco smoke, he is forced to inhale clouds of tobacco smoke for hours at a time, whenever his cabinet is in session. Edouard Herriot smokes his famous briar pipe, and Aristide Briand and Andre Tardieu are inveterate cigarette smokers and will not sit through the long and tedious meetings of the Cabinet without the consolation of their favorite smokes. Although the stray matches and cigarette stubs distress the Premier greatly, he realizes that these men should not be deprived of these pleasures.

For Special Qualities and Purposes, Porto Rican Tobacco is the Choice

To gratify the preference of American cigar smokers, tobacco blends have been employed in which the success of the best known nationally advertised brands of cigars has been entirely due to the use of Porto Rican tobacco.

Mildness, around which all cigar smoking satisfaction revolves, is an enjoyment not to be denied to the man who really finds pleasure in it.

In the Porto Rican *quality* leaf, manufacturers have found that "something" which gives to a cigar a most pleasing mild tone in taste and makes it an excellent all-day enjoyment.

Porto Rican tobacco has qualities of its own —texture, aroma, burn, color and other things—that qualify it for preferment in the manufacture of cigars. And it is imported free of duty, *guaranteed* genuine by a Government of Porto Rico Stamp.

Buy Porto Rican for straight or blended cigars and you make a favorite of your brand.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco products originating in Porto Rico. Look for these stamps in your purchase.

Full information on any subject relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Flexible Tariff Provisions To Be Tested In Court Proceedings October 6th

THE power to fix rates of import duty, lodged in Congress by the Constitution, cannot be delegated by that body to the Tariff Commission or the President, as contemplated in Section 315 of the Tariff Act of 1922, it is contended by the National Council of American Importers and Traders, Incorporated, in a brief filed with the United States Court of Customs Appeals attacking the constitutionality of the so-called flexible provisions of the law.

The case before the Court, which will be argued October 6, is a test case designed to be carried to the United States Supreme Court for a final determination as to whether Congress erred in including Section 315 in the act. A decision that Congress was without authority to transfer its powers would mean the tearing down of the plan to adjust import duties to changing conditions without the necessity of specific legislation; a verdict upholding the act would solidify the structure reared by the Tariff Commission and would probably mean the permanent adoption of this method of handling commodities affected by changing conditions. A number of import duties have already been changed by the method provided in Section 315; a change in the duty on pipes is now pending.

"However keen may have been the desire of the lawmakers, or a majority of them, to make a flexible tariff, they nevertheless made an inflexible one and fixed the rates of duty that should be collected until such time as they should be lawfully changed," it is argued in the brief filed with the Court. "It is not contended by anyone that power resides anywhere except in Congress to change these rates so fixed by the statute. The contention, as we understand it, is that Congress really makes whatever changes are made because it has outlined a procedure which the President may follow. Therefore, when the rate of duty is marked up, Congress, and not the President, is making the change. This is claimed in face of the fact that the last definite rate fixed by Congress was written plainly into the law so no one could mistake."

No branch of Government, it is pointed out, may encroach upon another. In this case Congress seeks to surrender power and the President "gracefully" accepts it. "Had a President attempted to seize such power against the will of Congress his impeachment would have followed as a matter of course," it is commented.

The tariff of 1890, upon which the Government rests its contention of legality for the contested provisions, provided for the imposition of increased rates against countries discriminating against us, but the duties to be imposed in such cases were specified. Section 315, it is contended, does not stipulate the rates, but leaves them to the discretion of the President within certain limits.

"If the Tariff Act of 1922 be read with Section 315 omitted, it will be found to cover the entire field of foreign commerce," the brief continues. "The law was fitted to an existing situation and it fits it without reference to Section 315. The law was put into full force and effect by Congress. No fact was to be ascertained by the President or anybody else upon which the action of the law was to depend. It was a full-fledged law, fitted to the circumstances and the occasion. The fact-finding power delegated to the President is not one upon which the action of the law depends, for the law already is in action. The fact-finding power delegated to the President is one upon which the amendment of the law depends, for no matter how many facts he discovers the duty remains until it is changed, and it cannot be changed except by changing the existing law. A power of amendment is lodged in the President which must be utilized if flexibility is to be had."

Industrial Survey of New England States Progressing Rapidly

Rapid progress is being made in the commercial and industrial survey of New England, including the market for tobacco products, which is being conducted by the Department of Commerce with the assistence of the New England Council in an effort to determine the present and potential marketing possibilities of the area, according to the reports of field investigators to Dr. Julius Klein, director of the Bureau of Foreign and Domestic Commerce.

The survey was requested by numerous business interests in New England, and, when completed, will provide valuable data regarding local industries, subsidiary trade areas, purchasing habits, buying power, proportion of different nationalities, incomes, occupations and other trends of consumer buying habits that influence the movement of merchandise. Not only New England concerns, but national advertisers and distributors as well, will benefit from the investigation.

Investigation of New York Custom House Stores Soon To Be Completed

A complete investigation of conditions in the custom house and appraisers' stores at New York, undertaken by the Treasury Department last spring, is expected to be completed within a few weeks, and will probably be followed by changes in procedure designed to expedite the handling of imports at that point. More than 65 per cent. of the total customs receipts are collected at the Port of New York, which is also the

(*Continued on Page 14*)

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

OUTLOOK FOR GOOD CROP OF TOBACCO THIS YEAR BETTER NOW THAN AT JULY 1

WASHINGTON, D. C., August 14.

The outlook for tobacco production in 1926 while still below the average for the past five years, is better than it was July 1. The average condition August 1 was 75, more than 4 points below the ten-year average for that date. The indicated total production, based August 1 conditions, is 1,202,884,000 pounds compared with 1,139,251,000 pounds as indicated July 1.

The States important in the production of cigar leaf all show improvement. In the Connecticut Valley 77 per cent. condition is reported for sun-grown and 79 for shade. An increase of more than 5,000,000 pounds in production compared with the outlook on July 1 is indicated.

Conditions in Pennsylvania are 86, the same as the ten-year average, which is a slight improvement over last month. Hail damage occurred in Lancaster County during the month.

Severe drouth conditions in the Wisconsin Northern district were relieved by rain late in July. A condition of 79 is reported for this section. In the Southern district of Wisconsin the condition is 90. The State average is 85, compared with 86, the ten-year average.

In the Miami Valley the condition is reported at approximately 70 per cent. of normal, compared with 86 last year. A late season and poor stand have lowered conditions.

In the principal Bright flue-cured sections, moderate gains are shown. North Carolina and Georgia have prospective production of this class amounting to about 400,000,000 pounds, compared with about 382,000,000 pounds indicated by July 1 conditions, and 493,000,000 pounds produced in the same territory in 1925. The Georgia and Florida crops are already being sold, and the quality and price are reported much more satisfactory than last year. Improvement in the crop since July is noted in South Carolina. North Carolina tobacco received a setback late in July, but conditions improved around the close of the month.

Maryland export shows some improvement over a month ago, due to rains in July. The condition figure is 83, compared with 79, the ten-year average. Tobacco worms are reported unusually bad in Prince Georges County.

While it is too early to forecast production by types in States where several types are grown, the following condition figures are given:

Burley: The average condition over the whole district August 1 was 76.4 per cent. of normal. The condition of this type in Kentucky was reported as 77 per cent., compared with 76 per cent. on August 1, 1925, and 81.7 per cent., the five-year average. In Tennessee, where Burley is undergoing expansion, a condition of 75 was reported, compared with 58 per cent. a year ago and 77.2 per cent. the five-year average.

One Sucker: A general average of 71.5 per cent. is reported. The averages in Kentucky and Tennessee are 74 per cent. and 73 per cent., respectively, compared with 73 per cent. and 67 per cent last year, and 70.6 per cent. and 10.4 per cent., the five-years averages. A condition of 47 in the Dark counties of Indiana is responsible for lowering the general average for this type.

Green River: The Owenboro District shows an average of 66 per cent., compared with 82 per cent. last year, and 70.6 per cent., the five-year average.

Henderson Stemming: The Henderson District, comprising both air-cured and fire-cured types, shows 61 per cent.; 1925, 71 per cent., five-year average 74.4 per cent.

Paducah: The averages for Kentucky and Tennessee are 65 per cent. and 68 per cent, respectively, for a general average of 65.6, compared with 83 per cent. for Kentucky and 70 per cent. in Tennessee, one year ago. The five-year average for this type is about 73 per cent.

Clarksville and Hopkinsville: The conditions in the Eastern Dark-fired District are decidedly better than in the western (Paducah) area; 85 per cent. for Kentucky and 83 per cent. for Tennessee are reported, compared with 79 per cent. and 78 per cent., respectively, on August 1, 1925. The five-year averages for the Kentucky and Tennessee portions of the Eastern District are 69 per cent. and 73.6 per cent., respectively.

Virginia Dark shows 71 per cent., compared with a figure between 50 and 51 per cent. last year, and 66.3 per cent., the five-year average.

Virginia Sun-cured: A condition of 80 per cent. is shown, compared with 47 per cent. a year ago and 64 per cent., the five-year average.

The uncertainties of tobacco production were well illustrated by Virginia Dark and Sun-cured last year. On August 1, 1925, a condition of 50 to 51 per cent. was reported for Dark and 47 for Sun. By the close of the season, however, both had made such a recovery as to make them unusually profitable.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

BOOKLET ON COOPERATIVE ADVERTISING

"Cooperative Advertising" is the title of a report just issued by the Policyholders' Service Bureau of the Metropolitan Life Insurance Company. The report takes the form of a review of the methods employed by some of the most successful users of cooperative advertising and draws some interesting conclusions as to the circumstances in which this form of advertising may be used to the best advantage.

Discussing cooperative advertising by competitive manufacturers, the report concludes that this form of advertising is desirable when some outside danger seems to threaten the loss of a market to the entire industry, or when market analysis reveals the possibility of a general increase in sales along the line. "Where one or the other of these conditions does not occur," says the report, "the probability is that increased sales can best be accomplished through individual advertising or cooperative advertising with dealers or non-competitive manufacturers."

Methods of organizing an industry for a cooperative advertising venture are described and details given such as money-raising methods and campaign plans and objectives. The report concludes with a brief description of some of the results achieved by cooperative advertising in various industries.

Anyone interested in the subject will find this report decidedly helpful. Copies may be obtained without cost by writing to the Policyholders' Service Bureau of the Metropolitan Life Insurance Company in New York.

One of a Camel Cigarette series now running nationally in the magazines

When Indian summer days are come—when with gay companions you saunter over the friendly fields —have a Camel!

No other cigarette in the world is like Camels. Camels contain the choicest Turkish and Domestic tobaccos. The Camel blend is the triumph of expert blenders. Even the Camel cigarette paper is the finest—made especially in France. Into this one brand of cigarettes is concentrated the experience and skill of the largest tobacco organization in the world.

WHEN Indian summer days are here. And the smoky haze lies over the fields. When the merry notes of the horn, sounding after the coach and four, remind you of other days—*have a Camel!*

For life is never so complete, so joyous as when a lighted Camel sends up its fragrant smoke. On city street or country road, in any season of the year, no other cigarette was ever so rich and fragrant—so smooth and mellowy mild. When you become a Camel smoker, there's no end to your enjoyment, for they never tire the taste. All Camel days are happy days, for they never leave a cigarette after-taste. Money doesn't enter into Camel enjoyment. No matter how much you are able or willing to pay, you'll never get choicer tobaccos, more superbly blended, than you get in Camels.

So, this perfect autumn day as your trail leads over the fields or along the turning road—as it seems that no other day or place could be so restful, so friendly—

Have a Camel!

Our highest wish, if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any other cigarette made at any price.

R. J. Reynolds Tobacco Company
Winston-Salem, N.C.

©1926

News from Congress

(*Continued from Page 10*)

port of entry for the greater part of our tobacco imports.

Officials of the customs service deny that any serious complaints have been received regarding delays in the clearing of imports. The investigation, it is understood, was undertaken for the purpose of determining just what the situation was and what changes might be made for the benefit of importers and the improvement of the service. That changes will be made, it is pointed out, is to be expected because of the fact that the last complete study of the New York customs service was made in 1903, since which time the operations of the service there have been increased tremendously.

JOHN E. HENDRICHS DEAD

John E. Hendrichs, who for many years owned and operated a cigar box factory at 404-410 Sharp Street, Baltimore, Md., passed away on Monday night, August 16th. Mr. Hendrichs had been in ill health for some time and sold his cigar box factory to his son, Henry E., more than a year ago. Mr. Hendrichs was taken seriously ill about two weeks before his death. Funeral services were held on Thursday morning, August 19th, from his late residence 611 West Fortieth Street, Baltimore, Md.

NEW FACTORY AT McSHERRYSTOWN

A charter has just been granted by the State of Pennsylvania to the B. P. Topper Cigar Company, Inc., of McSherrystown, Pa.

The company is capitalized at $60,000 for the purpose of engaging in the manufacture of cigars. Incorporators of the company are: H. E. Topper, of McSherrystown, treasurer; W. L. Neiderer, of Hanover, and F. V. Topper, of McSherrystown.

LYNN, MASS., BARS WOMEN SMOKERS FROM TEACHING

Mayor Bauer, of Lynn, Mass., has announced that no women who smoke will be allowed to teach in any of that city's public schools in the future. One teacher, who was an instructor at a girls' summer camp, has been suspended on the complaint of some of the girls' parents, because she smoked cigarettes.

TAMPA CIGARETTE COMPANY

The Tampa Cigarette and Tobacco Company, newly organized at Tampa, Fla., has moved into the San Martin and Leon Cigar Company building and will occupy the entire building. They plan to begin operations immediately and expect to have their cigarettes on the market by September 15th.

WM. McINTOSH ELECTED PRESIDENT OF WISCONSIN LEAF DEALERS' ASSN.

At the Third Annual Meeting of the Wisconsin Leaf Tobacco Dealers' Association, held at Stoughton, Wis., on Tuesday, August 10th, Wm. McIntosh was elected president of the association. The following other officers were re-elected: vice-president, W. T. Jefferson; secretary, W. F. Mabbet; treasurer, Henry W. Scott. The following members of the board of directors were re-elected: George F. Whitefield, Norman L. Carle, Frank P. McIntosh, Lloyd Bekkedal and C. J. Jenson.

TOM MONROE JOINS NEW SEWARD CIGAR CO.

Tom Monroe, who has been representative for the Webster Cigar Company, of Detroit, for the past year, has been elected secretary and treasurer of the newly-formed Seward Cigar Company, just organized in Detroit.

The new Company will manufacture cigars under the "Seward" label at 4650 St. Aubin Street, and production will be started in a very short time.

Other officers of the new company are: Archie LaPointe, president; and Geo. Smith, vice-president.

Mr. LaPointe owns and operates a jobbing house in Mt. Clemens, Mich., and Mr. Smith is a resident of the same city.

Paul Rissman, formerly with the Spietz Cigar Company, will be factory manager. Mr. Monroe was also associated with the Spietz Cigar Company, prior to his connection with the Webster Cigar Company.

JUNE FIGURES STILL REMAIN UNPUBLISHED

Charles Dushkind, Managing Director of The Tobacco Merchants Association of the U. S., with headquarters at 5 Beekman Street, New York City, has issued the following statement in reference to the report on the U. S. Internal Revenue Department for the month of June:

"In accordance with the usual practice of the Internal Revenue Department, the figures for the month of June, being the last month of the fiscal year, will not be issued for publication until the Preliminary Fiscal Year Report will be published, which is expected within a week or ten days.

"Immediately upon the receipt of the June report, we will, of course, prepare and issue a compilation of same in our usual form."

KILLED IN ARGUMENT OVER BEST BRAND OF TOBACCO

Joseph Gutteras and his friend Anthony Garcia engaged in a heated argument last week at Lorain, Ohio, as to which smoked the better brand of tobacco, and since they could not settle it verbally they adjourned to an open field and fought it out with knives. It is now settled as far as Gutteras is concerned, as police found his body on the field of battle some time later.

HARRY BOSTON MAINTAINING SCHEDULE

Harry Boston, representative of the well-known pipe manufacturing house, Wm. Demuth and Company, arrived in town as per schedule on Monday morning of last week, after a visit in Pittsburgh.

As usual, he departed with his full quota of orders, and stated that his firm's latest product, the mechanically smoked pipe—broken-in before the customer buys it—is taking on well with the dealers.

CHARLES HIPPLE RETURNS

Charlie Hipple, genial tobacco broker of N. Third Street, has returned to his offices following a trip to Connecticut, where he attended the inscriptions of Connecticut tobacco at Hartford, making some purchases.

He also visited his warehouses in that section while on the trip.

WADSWORTH-CAMPBELL VISIT NEW YORK

John A. Campbell and Harold L. Wadsworth, of the American Box Supply Company, and the Wadsworth-Campbell Box Company, of Detroit, Mich., were visitors in New York City last week.

GRANGER
ROUGH CUT

in

THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Nightly its praises are sung by pipes everywhere

IN THE GOOD OLD SUMMER-TIME a young pipe's fancy rightly turns to thoughts of cool, sweet, mellow tobacco... quite *rightly*, for there's nothing under the sun (or the moon, either) that's so necessary to the happiness and success of a pipe...

Now, not all pipes are allowed to become wedded to the tobacco of their own choosing... some even have other tobaccos forced upon them; *but* they all keep right on singing of their love for Granger Rough Cut... singing long and longingly!

And it's an unwise man who stands in between the happy union of his pipe and Granger... for Granger always brings such perfect peace, such joy and comfort into the life of any pipe.

The choicest of Burley tobacco, mellowed by the famous Wellman Secret and rough cut, *especially* for pipes—that's Granger! After your very first pipeful you'll chime in on your pipe's chorus with, "Dear old pal o'mine," and "Always!"

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, the foil-pouch package is ten cents

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

JULY CIGAR PRODUCTION SHOWS SLIGHT DECREASE

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of July, 1926. (Figures for July, 1926, are subject to revision until published in the annual report.)

Products.	*July, 1925*	*July, 1926*
Cigars (large):		
Class A .....No.	247,262,430	256,914,595
Class B .....No.	102,921,097	85,023,833
Class C .....No.	212,172,703	212,139,818
Class D .....No.	10,802,257	12,421,833
Class E .....No.	2,664,452	2,053,396
Total	575,822,939	568,553,475
Cigars (small) .....No.	37,123,580	32,721,320
Cigarettes (large) .....No.	1,271,571	677,881
Cigarettes (small) .....No.	7,612,281,473	7,961,032,037
Snuff, manufactured ..lbs.	3,063,369	3,023,080
Tobacco, manufactured .lbs.	32,589,626	30,624,450

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

SUPPLEMENTAL STATEMENT

Tax-paid products from Porto Rico for the month of July:

Products.	*July, 1925*	*July, 1926*
Cigars (large):		
Class A .....No.	12,255,710	9,934,000
Class B .....No.	1,159,550	1,399,500
Class C .....No.	4,085,550	4,975,350
Class D .....No.	.....	2,500
Class E .....No.	.....	400
Total	17,500,810	16,311,750
Cigars (small) .....No.	1,000,000	1,000,000
Cigarettes (large) .....No.	10,000	105,000
Cigarettes (small) .....No.	20,000	62,440

Tax-paid products from the Philippine Islands for the month of July:

Products.	*July, 1925*	*July, 1926*
Cigars (large):		
Class A .....No.	16,711,830	14,706,520
Class B .....No.	202,420	138,470
Class C .....No.	162,298	96,298
Class D .....No.	1,300	30,347
Class E .....No.	270	.....
Total	17,078,118	14,971,635
Cigarettes (small) .....No.	21,390	33,283
Tobacco, manufactured, lbs.	88	121

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

INTERNAL REVENUE COLLECTIONS

Taxes.	*July, 1925*	*July, 1926*
Admissions to theatres and other places of amusement	$1,543,892.24	$1,173,477.17
Automobiles and motorcycles	.....	.....
Cereal beverages	.....	19,164.96
Documentary stamps, etc.:		
Bonds, capital stock issues, etc.	2,599,401.78	1,101,095.05
Capital stock sales or transfers	1,110,983.53	1,302,045.07
Sales of produce (future delivery)	426,325.33	245,606.09
Playing cards	135,808.50	211,534.50
Tobacco manufactures:		
Cigars	3,810,952.03	2,043,832.90
Cigarettes	22,846,063.90	23,888,106.70
Snuff	551,406.36	544,154.46
Tobacco, chewing and smoking	5,866,148.52	5,512,791.77

Note: In the Revenue Act of 1926, admission taxes are the same as in the Revenue Act of 1924, with the exception that admissions of 75 cents or less, instead of 50 cents or less, are exempt; tax on automobiles and motorcycles reduced from 5 per cent. to 3 per cent.; reduction in tax on all classes of large cigars and on small cigars; repeal of the stamp tax on conveyances, powers of attorney and certain other documents; and tax of one-tenth cent per gallon levied on cereal beverages.

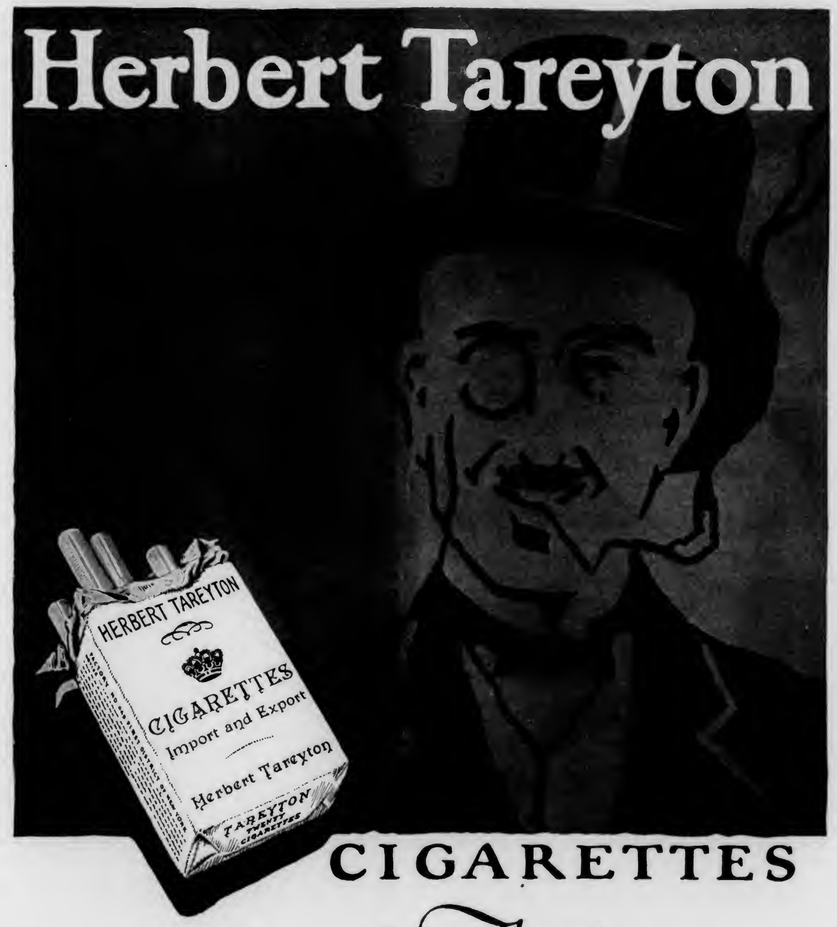
BUSINESS OUTLOOK

According to the National Bank of Commerce in New York "the outlook is for a continuance during the remainder of 1926 of the remarkable prosperity which this country has enjoyed without any real interruption since mid-summer of 1924. Indeed, it now seems likely that with the continuance of active consumer demand the business of the coming autumn will show a healthy gain in volume over the latter part of last year. Save in a few industries and regions, notably those dependent to a large extent on cotton and wool textile manufactures and coal mining, there has been comparatively full employment at high wages for a long time. Even if a marked slowing down in building and construction or a sudden check to production in some other direction should result in lessened employment—and we see no indications that such a development is imminent—the consequent reduction in purchasing power would be gradual.

"The prospects for fall trade in the farming regions can now be appraised with fair assurance and they are good. The only areas where agricultural purchasing power bids fair to be materially curtailed in consequence of poor crops are the wheat districts of Minnesota and the Dakotas and a considerable part of the corn territory of Kansas.

"Confidence that high buying power will be translated into active demand is being reflected both in industries which produce consumers' goods and in those which feel indirectly the effects of a high rate of consumption. Thus, automobile and tire manufacturers are increasing their outputs. Boot and shoe manufacturers throughout the country are expanding their operations in response to a notable improvement in demand. Stocks of silk goods, burdensome last spring. have been greatly reduced and a feeling of confidence is evident in the industry. The market for cotton textiles is again stagnant, due to uncertainty as to the course of the price of cotton, but the outlook is for a better movement of goods even after the maintenance of activity during mid-summer at astonishingly high rates, manufacturers in such basic lines as iron and steel, machine tools and electrical goods are looking forward to an active autumn.

"Overproduction could quickly change the prospect from unusual promise to uncertainty. For the first time in several years the business community now generally seems to be pervaded with a spirit of optimism. If it proves to be a wary optimism with one eye on the ultimate consumer and the other on stocks of goods all will be well.



BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAW
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Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

LIBERTY HIGHWAY:—44,689. For cigars, cigarettes and tobacco. July 21, 1926. Sid. J. Freeman & Sons, New York, N. Y.

HILL TOPS:—44,676. For cigars and cigarettes only. May 11, 1926. C. H. Reed, Barnesville, Ohio.

TAMPA BLUE:—44,690. For cigars. July 21, 1926. L. E. Sentz, Felton, York County, Pa.

PRENTISS CLUB:—44,691. For cigars. July 21, 1926. L. E. Sentz, Felton, York County, Pa.

BIT-O-HONEY:—44,711. For all tobacco products. August 10, 1926. Geo. Schlegel, Inc., New York, N. Y.

TUPTY:—44,712. For all tobacco products. August 9, 1926. James B. Russell, New York, N. Y.

MISS MILDNESS:—44,713. For all tobacco products. August 11, 1926. Joseph Galager, trading as Ricardo Cigar Co., Philadelphia, Pa.

LA SOLICA:—44,715. For all tobacco products. August 2, 1926. Consolidated Litho. Corp., New York, N. Y. (By consent of The Henry Straus Co., Inc., Cincinnati, Ohio.)

TRANSFERS

LA FANITA:—(Tobacco Record). For cigars. Registered September 3, 1902, by Ruy Lopez Ca., New York, N. Y. Through mesne transfers acquired by J. Fernandez, New York, N. Y., and re-transferred to A. G. C. Corporation, New York, N. Y., August 10, 1926.

EMID:—20,024 (Tobacco World). For cigars, cigarettes, cheroots and tobacco. Registered April 20, 1910, by T. A. Wadsworth, Detroit, Mich. Through mesne transfers acquired by Sam Weiss, Chicago, Ill., and re-transferred to Morris Glass & Morris Julius, Chicago, Ill., August 6, 1926.

EL MOTORA:—15,995 (M. & J.). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered March 5, 1909, by W. G. Custin, Muskegon, Mich. Transferred to Emil Tisch, Detroit, Mich, and re-transferred to Grand Rapids Cigar Box Co., Detroit, Mich., February 11, 1911.

NEW BUSINESS STATISTICS

Washington, D. C.

During the past six months 106 new statistical indicators of business have been made available to the public through the "Survey of Current Business," as shown by the August issue of that publication, issued today by the Department of Commerce. The total current business indicators now available through this source amount to 1698, furnished by 111 trade associations, 41 Government agencies, 35 technical periodicals and 37 other organizations. The greatly increased interest of business men in the use of such statistics to show the true facts of business has been largely instrumental in obtaining these new data, officials of the Department report, and most of the principal industries are now covered by these monthly reports.

New data added to the "Survey of Current Business" during the past six months include the following: Cotton-cloth production, stocks and unfilled orders by groups; trackwork production; cast-iron boiler and radiator data; household enamelware; closed-automobile relative production; electrical bookings; electric motors; electric hoists; electrical porcelain; band instruments; vacuum cleaners; sales-books orders; barrel headings; cypress lumber; rotary-cut veneer; household furniture; receipts of milk at Philadelphia and Baltimore; Canadian life-insurance sales, and brokers' loans.

These data are all shown in the August issue of the "Survey of Current Business," which contains the semi-annual details and list of sources, covering 160 pages, as well as over 1500 other business items, all collected under one cover. This publication may be obtained regularly from the Superintendent of Documents, Government Printing Office, Washington, D. C., at the price of $1.50 for a year's subscription.

CIGARETTE MAKES TREMENDOUS STRIDES

Forty years ago cigarettes were little known outside of France, Spain, Italy and Turkey, and it was considered improper for a man to smoke them. However, in a very few years the cigarette became moderately popular in the United States and about the year 1880 cigarette consumption here amounted to approximately one-half billion yearly. By the year 1901 cigarette consumption had reached the total of four and a half billions and last year there were nearly seventy-six billion cigarettes smoked in the United States, and the prospects for the year 1926 are good for a healthy increase over that number.

Although European women are supposed to have been cigarette smokers for many years, it is said to be noticeable that they do not smoke with as much ease as the women of this country, who acquired the habit only a comparatively short time ago. The European women also smoke specially shaped cigarettes, much more slender and graceful than those manufactured for the male smokers.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
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PERFECT LITHOGRAPHY
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Corner of Gratiot Street
Exclusive Selling Agents For
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Quality Service
AMERICAN LITHOGRAPHIC COMPANY
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Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
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Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Probably you have adopted this new custom, yourself!

AS a matter of fact, it isn't really *new* to thousands of men. Tobacconists, everywhere, report an overwhelming trend toward this common-sense way to get the most out of smoking enjoyment.

It is quite noticeable that a vast number of men are *varying* their daily smoking. They are remaining true to former smoking customs. There are many times during the day when a puff or so will or must suffice. But when the smoke appetite begins to pall—when there is more leisure for real enjoyment—they are changing to the fragrant, mellow, full-bodied satisfaction of a fine cigar.

Nothing is more typical of this trend than the popularity and enormous sales of the Robt Burns Panatela. And what could be more natural? It is so mild, so cool, so free-smoking, that it does not form too radical a change from old tastes; it refutes the idea that all cigars are heavy and oily; and the graceful Panatela shape fits so comfortably in your mouth that, really, the only change is the mellow contentment that only full Havana filler makes possible.

And like all Robt Burns cigars, Panatelas are full Havana filler from tip to tip (ask any true judge of fine cigars what that means); made of tobacco from the sweetest-tasting Cuban crop since 1915.

The next time you buy a package of your present favorite puffs, invest an extra dime in a Robt Burns Panatela. Or, for a real test, ask for five in the foil-protected, pocket-fitting pack. You will then learn how millions of men, by varying their smoking customs, have at last found the utmost in real smoking enjoyment.

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SEPTEMBER 15, 1926

VOLUME 46 No. 18

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

THE BEST CIGARS

Are Packed In

WOODEN BOXES

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"

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The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each, f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

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The Tobacco World
Established 1881

VOLUME 46 SEPTEMBER 15, 1926 No. 18

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
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NATURAL BLOOM
The Cigar of Quality
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The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

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GRAND RAPIDS MICH

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.

WINDSOR PENNA.

After all nothing satisfies like a good cigar

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER PENNA.

After all nothing satisfies like a good cigar

"Quality Cigar Box Manufacturers For More than Fifty Years"

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Established 1881

Number 18

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, SEPTEMBER 15, 1926 Foreign $3.50

G. H. P. COMPANY WILL REMAIN UNCHANGED DESPITE MERGER WITH CONSOLIDATED

Announcement has been made, in connection with the merger of the G. H. P. Cigar Company with the Consolidated Cigar Corporation, as mentioned in our last issue, that the G. H. P. Company will continue operation under the same management as heretofore and as an entirely separate unit of the Consolidated Cigar Corporation. This will put at rest the minds of many who are fearful of losing jobs or business through the merger.

A special meeting of the stockholders of the Consolidated Cigar Corporation has been called for September 16 for the purpose of considering the issue of $10,000,000 worth of 6 per cent. notes, which, it is understood, is necessary to finance the merger of the G. H. P. Company, and which covers approximately the amount of money involved in the deal. The merger, it is also understood, was carried through on a cash basis.

It is quite probable that Julius Lichtenstein, president of the Consolidated Cigar Corporation, will also be made chairman of the Board of Directors of the G. H. P. Cigar Company, and both Sam and Ben Grabosky will become vice-presidents of the Consolidated Cigar Corporation.

The present output of the G. H. P. Company is approximately 250,000,000 cigars yearly, and that of the Consolidated Corporation 450,000,000, giving the merged companies a combined output of approximately 700,000,000 cigars a year, or nearly 10 per cent. of the entire yearly cigar consumption in the United States.

The brands of the Consolidated Corporation are: "Dutch Masters," "Harvester," "Mozart," "El Sidelo," "Lovera," "Adlon," "44" and "Henry George," while the G. H. P. Company markets the "El Producto" only.

CHICK MORRIS JOINS CORTEZ COMPANY

C. T. Morris, better known as "Chick," has joined the sales force of the Cortez Cigar Company, of Key West, Fla., and will begin at once to cover the South and Western territories in the interest of their brand.

Mr. Morris will be remembered as the Pacific Coast representative of Y. Pendas & Alvarez, but a short time ago he forsook the cigar-selling field and entered the field of trade journalism, but has now returned to his first love.

EIMERBRINK ELECTED PRESIDENT OF PRESTON CIGAR COMPANY

C. Harry Eimerbrink, who joined the Preston Cigar Company, of Tampa, Fla., as vice-president and superintendent of manufacturing last February, has been elected president of the company at a special meeting of the Board of Directors held on August 28.

T. C. Preston, former president and treasurer of the company, tendered his resignation at the special meeting and also resigned as a member of the Board of Directors. John H. Eimerbrink, son of the new president, was elected vice-president and treasurer of the company, and David A. Rice was elected secretary.

Harry Eimerbrink will be well remembered as a former vice-president of Otto Eisenlohr & Brothers, Incorporated, and later associated with Yocum Brothers, of Reading.

The Preston Cigar Company was organized a comparatively short time ago to engage in the manufacture of cigars by machinery, and has been very successful in that line.

Their brands are the "Tampa Life," retailing for five cents, and the "Florida Queen," retailing at ten cents. These brands have a very ready sale in the South and Middle West.

NEXT CONNECTICUT INSCRIPTION OCTOBER 1

The Connecticut Valley Tobacco Association has fixed the date for the next tobacco inscription as Friday, October 1, and a large attendance is expected. The previous inscription was successful beyond expectations. The next inscription will be held at the association offices, 225 State Street, Hartford, Conn.

There will be between 8000 and 10,000 cases of Broadleaf tobacco of the 1923, 1924 and 1925 crops to be disposed of and samples may be inspected at Hartford on Monday, Tuesday, Wednesday and Thursday, September 27 to 30, inclusive.

Catalogues describing each lot to be sold will be ready for distribution to interested parties on September 27.

The sale will begin at 9 A. M. on Friday morning, October 1, and the same procedure will be followed as at the previous inscription, and the same terms will also apply.

UNIVERSAL L. T. PROFITS

Report of the Universal Leaf Tobacco Company for the year ending June 30, 1926, shows a net profit of $1,204,135 after depreciation, Federal taxes, etc., while for the same period the previous year the figure was $1,010,563.

WOMEN SMOKERS DOUBLE ENGLISH IMPORTS

The tobacco storage building at London, England, has become entirely too small to hold the imports of tobacco into England and will have to be enlarged, according to reports from London.

The consumption of tobacco in England has practically doubled since the year 1910, and the increase is attributed largely to the fact that the English women are smoking more.

In the year 1910 49,669 tons of tobacco were imported through the port of London, while last year the total figure was 84,603 tons, and most of the increase imported is in cigarette tobacco.

There were comparatively few women smokers in England before the war, but today there are practically as many women smokers as there are men, indulging in the habit in theatre lobbies, on the trains and in their clubs, although it is not yet a common sight to see many women smoking on the streets.

TOBACCO HIGHER IN FRANCE

According to reports from Paris, the French Government Tobacco Monopoly has just increased the price of cigars and tobacco products in an effort to put their finances in better shape.

The most expensive cigar now sold in France is the "Prince of Monaco." The price is now $1.14, having just been raised from 90 cents. The tobacco monopoly now manufactures and sells thirty-one brands of cigars at prices ranging from one to nine francs, and twenty brands of cigarettes at prices ranging from 32 to 60 cents.

There is now being organized a French Tobacco Office which will take the place of the Government Monopoly. The new organization is expected to be in operation about October 1, and the funds realized from the sale of tobacco products will then be paid into the sinking fund instead of direct into the government treasury.

A small internal loan will be floated by the government in October in order to raise funds to be used by the new office in their operation.

FIVE-CENT CIGAR COMING BACK

Government statistics of cigar production for the month of July, 1926, indicate that the five-cent cigar is increasing in popularity month by month. The production of five-cent cigars for the month of July, 1926, was greater than that of any other month, except one, for the years of 1924 and 1925. The production was 281,555,115. Class B cigars (selling for more than five cents but not more than eight cents) seem to be steadily losing ground, but Class C (selling for more than eight cents but not more than fifteen cents) are also gradually forging ahead.

Chewing tobacco is steadily losing ground, but the tremendous increase in cigarette consumption will provide a ready market for the lighter grades of burley tobacco.

SAM GILBERT A VISITOR

Sam Gilbert, president of Otto Eisenlohr & Brothers, Incorporated, was a visitor at headquarters, 932 Market Street, during the week of September 1. The regular meeting of the Board of Directors was the occasion of his visit.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

ARGENTINA EXPERIMENTS WITH CUBAN AND BRAZILIAN TOBACCOS

The tobacco expert of the Ministry of Agriculture of Argentina has presented a report on the experiments in the cultivation of the "Brazil-Bahia" and "Cuban" varieties of tobacco, carried out under the auspices of the Tobacco Division and in cooperation with thirty planters of the Villa Dolores zone in the Province of Cordoba. Assistant Commercial Attache H. Bentley MacKenzie, Buenos Aires, has translated the document as published in the Buenos Aires *Cronista Commercial* of July 17, 1926, and makes the following report to the Tobacco Section, Bureau of Foreign and Domestic Commerce, Department of Commerce, Washington, D. C. The experiments, according to the report, have not given the full results which were expected, from the point of view of the quantity harvested.

On account of the difficulties encountered in the development of the nursery beds, the damages caused by insects and the "corcova," and very particularly owing to considerable damages caused by two hail-storms, the total surface planted to the "Brazil-Bahia" and Cuban varieties was much reduced. There was not sufficient quantity to proceed to real experiment of manufacture in the industrial houses encharged with the trial of the quality of the raw material.

The examination of the plantations in the period of vegetation, as well as that of the product, from the moment they were in the hands of the planters, gathered in the press, has permitted the forming of an opinion of the possibility of spreading the cultivation in the region as a basis of an effective source of income.

The aspect of certain plantations has made it possible to estimate the production per hectare in 1000 kilos for the varieties "Brazil-Bahia." In the plantations of the Cuban varieties the production may be estimated at two-thirds or perhaps three-quarters of the aforementioned figure.

From an agricultural point of view, it might be said that in general, the "Brazil-Bahia" tobaccos seem to have acclimatized easily in that region. The Cuban varieties have suffered more in the transplanting, but this might be owing to the weak state of the plants, which were deficient in their development at the time they were taken from the nursery beds. Better results and a more important production may be expected through a better selection of mature plants.

The drying was effected in rather small sheds belonging to the planters of the zone, without taking into account in the least the special installations which a more important harvest would have demanded.

The report further states that they managed to obtain the tobacco of the color desired, which at first was considered impossible. This operation was effected in the shade, as suggested by the Tobacco Division, Ministry of Agriculture.

As to aroma, the few bundles of the varieties "Brazil-Bahia," fermented, which were examined,

(*Continued on Page 16*)

EDITORIAL COMMENT

THE purchase of the G. H. P. Cigar Company by the Consolidated Cigar Corporation has, of course, been one of the outstanding developments in the industry in the past few weeks. Such a possibility has long been rumored, and its consummation places the Consolidated among the largest, if not the largest, cigar-manufacturing organizations in the world.

The G. H. P. Cigar Company is one of the romances of the industry. Back only a little more than half a decade they were comparatively obscure manufacturers in a dingy building on North Third Street, Philadelphia was then the home of the nickel cigar and the headquarters of the largest group of independent cigar manufacturers in the country, taken from a standpoint of production.

The firm back in 1914 manufactured many brands, and Charlie Fee was probably their best-known salesman. Suddenly "El Producto" came on the horizon, and from that time until the present it has been a phenomenal seller.

The history of the "El Producto" might adorn a tale and point a moral. We are not interested in writing it, even from angles which trade journalism thus far have touched but lightly, if at all.

But to those who may be discouraged in contemplating the future of the cigar industry, we bid them study the rise of the Grabosky brothers. They faced many obstacles and in the beginning had many struggles to surmount them. But the thing that counts with banks and cold business men is success. They have won it and are entitled to the glory of having gone to riches from humble beginnings in less than a decade.

There were of course many helping hands. Few businesses rise to great heights of themselves. They rise because of the underlings who also serve, and more important because their integrity has impressed the more powerful factors in the industry of their promise of success.

Here is a deal involving millions which takes another large company out of the ranks of the independents. This brings about a further concentration of capital and production.

We are steadily marching toward the concentration of production and capital in almost every line of commercial enterprise. There are advantages that cannot be denied. One factor alone, that of executive salaries and overhead expense, makes such consolidations attractive. And to that can be added the great savings in purchasing.

Fewer and more efficient concerns making better cigars, ought to go far toward increasing the consumption of cigars generally.

AMERICAN SNUFF DIVIDEND

A regular quarterly dividend of 3 per cent. has been declared on the common stock of the American Snuff Company.

WE ARE interested in Cuba's reaction to the introduction of cigar-making machinery. Also we are wondering if Cuba considers itself progressive, or if it desires to progress.

Since the American occupation of Cuba it has made vast strides in commercial endeavor, and much of the attained success has been due to the use of mechanical equipment.

Mechanical equipment is revolutionizing the cigar manufacturing industry. The only firms who have not introduced it in the United States are those who are unable to finance their purchases, those who are able to find cheap labor, and those whose product cannot be made with mechanical equipment.

The idea of high taxes on cigar-making equipment as is being suggested in Cuba, is but a futile gesture—an obstacle in the path of progress. It has never succeeded and never will because it is an artificial method of attempting to defeat the laws of progress and economics.

Here in the United States, industry after industry has succumbed to the genius of some mechanically-minded man who has been able to develop machinery to do the work of several people as well, if not better, than it was done by hand. And today those who operate these mechanical devices are better paid than in the days of hand labor.

The era of cigar-making machinery is here. Broad-minded men should welcome it as a step toward standardized production, lower prices, and a greater consumption of cigars.

Obstacles raised to keep cigar-making machinery out of Cuba will only serve to reduce the profits of Cuban manufacturers and perhaps further curtail their production. The fact that Tampa today has plenty of mechanical devices in use in some of their cigar-manufacturing establishments is evidence that the hardest place in the United States in which to introduce cigar-making machinery has succumbed to the march of progress. Let Cuba make its own observations and arrive at their own conclusions after they have studied the situation in the United States so far as mechanical devices are concerned.

GEORGIA TOBACCO NETS APPROXIMATELY $10,000,000

According to Dr. E. C. Westbrook, tobacco specialist of the Georgia State College of Agriculture, the total crop of Georgia tobacco will bring a net sale price of $9,750,000.

Mr. Westbrook states that there has already been sold 39,000,000 pounds of tobacco and the price received was $9,500,000 and he estimates that there will be another 1,000,000 pounds sold before the close of the season at an average price of twenty-five cents, which will add another $250,000 to the price received for the crop.

The 1926 crop has been profitable because the growers have cut down their acreage and specialized on growing a fine grade of high-priced tobacco.

PHILADELPHIA.

BEN LUMLEY JOINS F. GARCIA AND BROS.

Ben C. Lumley, formerly connected with the recently formed jobbing and retailing firm of Kennard and Lumley, has joined the forces of F. Garcia and Brothers, manufacturers of Havana cigars, of Tampa, Fla. Mr. Lumley will be their factory representative for Pennsylvania, Southern New Jersey, Delaware, Maryland and Virginia. The "F. Garcia and Brothers" cigar is made in forty-eight sizes and is distributed in Philadelphia by the firm of John Wagner and Son, of Dock Street.

Mr. Lumley will have offices temporarily at 210 North Thirty-third Street, this city.

ARMSTRONG JOINS CORDERO

Bob Armstrong, who has been connected with the selling force of Otto Eisenlohr & Brothers, Incorporated, for many years, has joined the sales force of E. P. Cordero & Company and will hereafter put forth his efforts in selling "Mi Hogar" to the Philadelphia trade.

Mr. Armstrong is making his headquarters at the offices of the Victory Cigar Company, at 240 South Eleventh Street, who are the distributors for the "Mi Hogar" in this territory.

HARRY McVEETY MARRIES

Harry McVeety, who is employed in the Yahn & McDonnell branch store at 33 South Sixteenth Street, surprised many of his friends recently by announcing his marriage to Miss Mary Eppeleare.

Mr. and Mrs. McVeety have been spending their honeymoon in Atlantic City. THE TOBACCO WORLD joins Mr. McVeety's many friends in offering him their hearty congratulations and best wishes for a long and happy married life.

"BELINDA" REPRESENTATIVE HERE

N. E. Nichols, United States representative for the "Belinda," imported Havana cigar, was a visitor in Philadelphia for a few days last week.

LORILLARD DIVIDEND

Board of directors of the P. Lorillard Company have declared a quarterly dividend of 2 per cent. in common stock on the shares of common outstanding. This dividend is in line with recent announcement by the company and represents a reduction from previous regular annual cash rate of $3 or 12 per cent. on the $25 par common.

AMERICAN BUILDING ADDITION TO CAMDEN PLANT

The Seidenberg and Company cigar factory, which is owned by the American Cigar Company, at Sixth and Mechanic Streets, Camden, N. J., is planning an addition to their factory which will employ an additional 250 to 350 employees, and which will be in operation by December 1st. Excavation has been started in the rear of the present building and rapid progress is expected to be made in the erection of the new building, which will cost $100,000 and which will house between $150,000 and $200,000 worth of cigar-making machinery.

The present factory building, which is 90 by 150 feet and consists of four stories and basement, is working to capacity, and employs 150 men and women. The addition will be of brick, 161 by 102 feet, consisting of one story and basement, and will be used for storing tobacco as well as for cigar-making. It is possible that with the completion of the addition, the entire plant will then be turned into a machine factory employing about 400 hands.

Contract for the addition has been awarded to the A. Raymond Raffo Company, of Philadelphia, and building permit has been issued in the name of the American Cigar Company.

MANNIE PEREZ A VISITOR

Mannie Perez, of the well-known firm of Marcelino Perez & Company, Tampa manufacturers of the made-in-bond cigars: "Tuval," "Redencion," "Count Pontchartrain," and others, was a visitor in Philadelphia recently, in the interest of his brands, which are in good demand at the prominent clubs and hotel cigar stands here. He was accompanied on his visit by Claude Turner. Mannie returned to Tampa last week.

R. J. REYNOLDS DIVIDEND

The directors of the R. J. Reynolds Tobacco Company, at their regular meeting held on September 2d, at Winston-Salem, N. C., declared a quarterly dividend of $1.25 per share on the oustanding common stock of the company payable in cash on October 1st to stockholders of record September 18th.

It was rather hoped that the directors would act on a stock dividend at this meeting but it is apparently to be left until a later date. It is believed that sooner or later a stock dividend of 25 or 33⅓ per cent. will be declared.

What Travvling Sailsmen Kno

Deer Pinky. A travvling sailsmun was in heer the other day and he sed heed bin to Squawbridge and he thawt heed seen you but he wasnt sure. He sed he was in a store there where they was a little sawd off red hedded clerk that mite be you. Now you neednt get mad at me Pinky. I didn't call you sawd off or red hedded. Ime just telling you what the sailsmun sed and probbly he didnt meen you a tall.

He sed Squawbridge is getting to be a grate place for moovys becaws you hav em 3 times a week now regguler. He says you hav all the latest piekturs there like the 4 horsmans of the pollyclips and the berth of a nashon for big feechers on Satterdy nite.

Well Ive got to say old Squawbridge is more up to date than I thawt it was and I hope the stores isnt enny farther behind than the moovys or youd all be selling stuf at pree war prices.

Speeking about travvling sailsmen weev got 1 storekeeper heer in Pewter City that had awt to be in Squawbridge. He thinks everything a sailsmun tells him is bunk and he wont lissen to em unless they get him where he cant get away.

When a sailsmun shows up and trize to talk this feller is alwys so bizzy he cant hav time to lissen a minnit. "Nope," he says. "I dont want ennything and I aint got enny time to waist now. Cum in sum other time." And if the sailsmun kind of trize to stick and hang the feller just goze off in the back room and leevs him and Ive herd em say heed stay away a hole afternoon before heed giv a sailsmun a chanse to talk to him. He buys everything from cattylogs.

Now what do you kno about that Pinky? Spoze that storekeeper's eustomers woodnt lissen to him enny more than heel lissen to sailsmen. I gess he woodnt think they had much sens.

That fellers store is full of junk. Thats just about what it is, a lot of it. He gets out sum cattylog that probbly has a lot of good stuf in it. Probbly its got stuf there thats just as up to date as enny sailsmun wood sell and mebby its the cattylog of a hous that has sailsmen cum and see him regguler. But what does that storekeeper kno about whats what? A feller that wont lissen to travvling sailsmen wont reed anny traid jurnals and when he gets that bad he mite as well pull in his sine before the sheriff cums and pulls it in for him. Heez a ded one Pinky. You sqweek it!

If you don't kno whats going to be good sellers a cupple of munths from now you dont kno what to buy now, and if ennybody knoze whats going to sell by and by its the travvling sailsmen and the traid jurnals. Henrys a purty wize bird and he says the storekeepers look back behind him to kno what to do next and the sailsmuns looking ahed.

My boss gets all the tips he can from sailsmen. He alwys lissens to em when they cum around and finds out whats doing in the markit and what the big city stores are buying, becaws he knoze that what thoze big stores are going to sell, fokes are going to want to buy in Pewter City purty soon.

Of course sum travvling men haf to be darnd fools just like sum merchants haf to be, but its a mistake when one like that cums round and generully he doesnt cum but once or twice and then he goes back to the sticks.

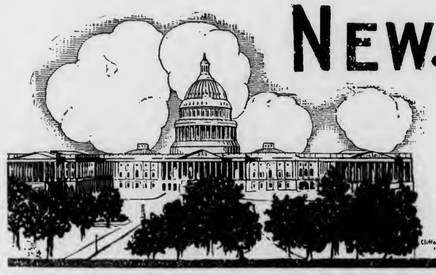
We had one travvling man cum heer to see the boss once that didn't seem to kno as much as a paper bag. He walkt up to me and he sed "Wheres Mister Munnywell?'" I sed the boss was bizzy in the offis. He sed "Tell him Jones and Starbucks representative is heer to see him." I didnt like the way he acktid and I sed "If you want him told wile heez bizzy youll haf to tell him yourself." Ime generally polite enuf to em but not this time.

Well he went to where the offis is and he just hornd rite in where a feller was vizziting with the boss that used to be his old collij chumb or sumthing like that and the sailsmun sed, only mebby I hadnt awt to call him a sailsmun. He sed "Excuse me Mister Munnywell but I represent Jones and Starbuck and Ive got a line with me you cant afford to miss. Ive got to get out of heer on the 4 oclock train. When can you look me over?"

The boss and his old pal had stoppt vizziting when this bird blew in and the boss just lookt at him supprized becaws he didnt hav enny more sens than to bore rite in like that. I had kind of ejjd along that way to see what would happen to this fresh gink. I thawt the boss wood brake his rool this time to alwys treet sailsmen wite.

But the boss didnt go up in the air or ennything else. He just sed to the feller, "Yung man you reprezent an excellent hous and I wood be glad to inspeckt your sampels when you becum suffishently experienced to kno when not to interrupt a privit conversashon. There is an erlier train than the 4 oclock train and as far as Ime conserned you can take the erlier train or you can take the 4 oclock or you can sho me your line at my convenience and leev town when you are thru."

(*Continued on Page 14*)



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Organized Drive for Price Maintenance Legislation to Be Made at Next Session of Congress

AN ORGANIZED drive for the adoption of price maintenance legislation will be made by manufacturers, distributors and others interested at the next session of Congress, according to Senator Arthur Capper, of Kansas, author of the bill introduced in the Senate last session for that purpose. The bill, similar to that introduced in the House by Representative Clyde Kelly, of Pennsylvania, on which lengthy hearings were held, failed in the jam which marked the close of the session, but it is believed that if the various interests can be brought together, enactment of the measure will be possible next winter.

"The manufacturer of trade-marked, advertised goods claims the merchant also buys his name and good will, a market and waiting customers, which unadvertised goods do not have," declared Senator Capper, in discussing the situation. "For these reasons the manufacturers demand the right of price control.

"The price-cutting merchant favors the present adjudicated position—that having purchased the goods he may sell as he will. The larger department or chain store may take advantage of a larger volume of business, cash dealings or more efficient management to cut prices.

"The average customer sees in the purchase of a twenty-five-cent article for nineteen cents only the saving of six cents, without inquiring the merchant's reasons for the cut, or the ultimate effects of a practice which affects fundamentally the whole system of distribution.

"The great difficulty is to get all parties to see sympathetically all sides of the problem. There must be a solution which, with fairness to all, would measure up to the legislative standard of the greatest good for the greatest number."

Demurrage Charges Recommended on Parcel Post Packages Remaining in P. O. More Than 20 Days

A reduction from thirty to twenty days in the time limit for removal from postoffices of collect-on-delivery and insured parcels, and the imposition of a charge for parcels not removed within the specified period, have been recommended to Postmaster General New by Third Assistant Postmaster General Robert S. Regar.

Mr. Regar's recommendations were made following an inspection trip through the West and Northwest during which it developed that the storage of parcel post matter is becoming a serious problem, by reason of the failure of addressees promptly to remove their packages.

In his last annual report to Congress, the Postmaster General recommended legislation which would authorize him to impose demurrage charges on parcels not removed from postoffices within a reasonable time. In the opinion of Mr. Regar, however, this charge could be imposed without additional legislation, and it is urged that it be done as a means of reducing congestion in the postoffices.

Democrats to Demand Further Tax Reduction

A sweeping reduction in Federal taxes will be demanded by the Democrats during the coming session of Congress, according to Senator F. M. Simmons, of North Carolina, ranking Democratic member of the Senate Finance Committee. There would be no justification for delaying tax relief, the Senator declares, charging that "certain circumstances connected with the last reduction aroused suspicion that the administration, supposedly for political reasons, had deliberately planned two reductions," the second to become effective just before the next Presidential election.

The present generation has been taxed sufficiently heavy, according to Senator Simmons, who urges that liquidation of our $20,000,000,000 war debt be spread over thirty-two years, instead of twenty years, as planned by Secretary Mellon, thus allowing part of the taxation necessary for its liquidation to fall upon the next generation and permitting further reductions both in tax and tariff rates during the next few years.

The three months to which the coming session is limited, it is asserted, would be sufficient to permit of another tax reduction bill being enacted as the administrative provisions of the law were adequately amended in the 1926 Revenue Act and further amendments would be limited solely to rates.

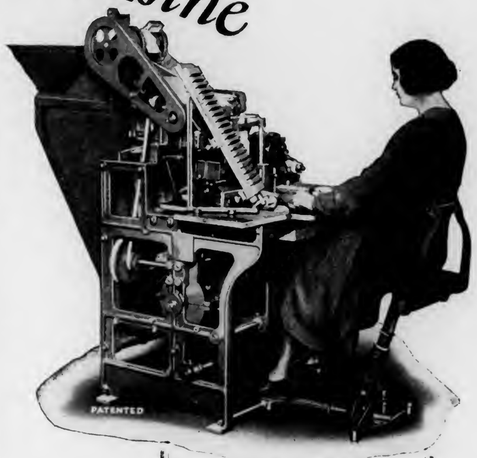
Shipping Board Wants Business Men's Views on Merchant Marine Policy

Public hearings will be held by members of the United States Shipping Board in twenty-five cities in different sections of the country during October for the purpose of receiving the views of business men and others as to the future merchant marine policy of the Government, it has been announced.

The hearings will be a part of the board's program in compliance with a resolution passed by the Senate last session asking the board to submit to Congress next winter a comprehensive plan for future shipping policies. Circulars and questionnaires along this line have already been sent to various business and commercial organizations interested in the question, and it is proposed to take the results of these and of the hearings for a basis on which to make a report to Congress.

(Continued on Page 16)

This is the famous Model L Universal Scrap Bunching Machine



THIS remarkable machine continues to pile up records for quantity production at low cost. In large factories and small factories, in union shops and open shops, it is proving its worth, day in and day out. It makes possible the manufacture of a good 5-cent cigar at a profit.

One of the largest scrap cigar manufacturers in the country, after careful investigation, placed an order for sixty of these machines. They are now at work on his floor, making money for him every day.

The consistent, dependable performance of this machine in many factories conclusively proves its efficiency and durability. Its design and construction are the result of long experience in cigar manufacture. It is built to do the work right and to stand up under long and steady duty.

If you want to cut your production costs it will pay you to investigate the Model L Universal Scrap Bunching Machine. A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove its ability to increase your profits. The price is only $850, complete with folding chair and 1 6 H. P. motor, F. O. B. Newark, N. J., and you can have six months to complete payments.

Write for illustrated folder giving additional information regarding this machine.

Universal Tobacco Machine Co.

116 West 32nd Street, New York, U. S. A.

Factory: 124 Sussex Ave., Newark, N. J.

Read what this Machine will do:

1—Produces 450 to 500 uniform-weight, free-smoking bunches an hour at a labor cost of 75c to $1.00 a thousand.
2—Makes any size straight or shaped, right- or left-hand bunches perfectly, on the same machine.
3—Handles shredded or thrashed, large sized or mixed cut scrap of unequal sizes, up to 1½".
4—Insures fluffy filler with damp or dry tobacco, because tobacco is lifted from a hopper—not gravity fed.
5—Accurately weighs tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Stands up to the grind of steady work with low upkeep cost.

$850
Complete
F. O. B. Newark, N. J.

THE FRENCH TOBACCO MONOPOLY — NATIONAL AUTONOMOUS BOARD TO ASSUME DIRECTION

Among the measures proposed by the Poincare Government to bring French finances back to a more healthy state is one passed by Parliament and published as a law in the *Journal Officiel* of August 8, creating an autonomous board to control circulation of National Defense Bills (the most important form at present of short-term Treasury obligations) and to amortize the public debt. Various revenues which have hitherto been absorbed by the Treasury in meeting current expenses have been earmarked for the working fund of this board. The most important of these is the net profit of the Tobacco Monopoly, the gross income of which in 1925 reached a record figure of 2,267,485,000 francs, as compared with a total of 1,972,000,000 francs for 1924 and is expected to amount to over 2,500,000,000 during 1926 and 3,000,000,000 francs in 1927.

American Trade Commissioner David S. Green, Paris, reporting to the Department of Commerce, outlines the important features of the measure as published in the *Journal Officiel*. Trade Commissioner Green's summary follows:

Until such time as the board will have completed amortization of Government obligations with which it is charged, it will have full control over all Tobacco Monopoly operations, that is, covering native tobacco growing, purchase, manufacture, and sale of all tobaccos in France. The board will be administered by a council of twenty-one directors, comprising its president, together with members of a financial sub-committee of ten and of a technical sub-committee of equal size. The technical committee, which will be charged with exploitation of the Tobacco Monopoly, will be made up of three members representing the Minister of Finance, the General Director of the Tobacco Monopoly, one member elected by the French Academy of Agriculture, one merchant and one manufacturer elected in a general council of presidents of Chambers of Commerce in France, and three members chosen by the Minister of Finance from among members of the Consulting Commission mentioned later in the report. One of these three members must be selected from among the growers and one from among the retailers or Monopoly workmen serving on the Consulting Commission. The President of this Technical Council will be designated by the Minister of Finance.

A Consulting Commission of thirty members will be set up to advise and in other ways to assist the Technical Council of ten referred to above. This Commission will include two Senators, two Deputies, and several representatives of all groups interested in operations of the Monopoly, notably, four representatives of tobacco growers and nine of the Monopoly personnel. Each group will select its own representatives.

Citreon Commission Report

Early in 1926 the French Government appointed a commission of prominent private manufacturers and business men to make a study of the Tobacco Monopoly and submit a report of its findings. This commission, which was headed by Andre Citreon, automobile manufacturer, concluded its investigations early in 1926 and submitted a report which has been published in monthly installations in *La Revue Internationale des Tabacs*. Findings and recommendations of the Citreon Commission as translated by Trade Commissioner David S. Green, Paris, reporting to the Department of Commerce, Tobacco Section, are quoted below:

"The annual tobacco needs of France amount to about 65,000 metric tons, of which 25,000 are purchased from local growers, 9000 from Algeria, and 31,000 from foreign countries. These imports can be reduced considerably by planting a greater area in tobacco, both in France and in French colonies. Certain agricultural authorities claim that the sowing to sugar beets, wheat, rye, and other cereals of the acreage now sown to tobacco would improve the economic status of France. These claims can be refuted by the fact that the best preparation for a cereal crop is a tobacco crop the year previous. Without exaggeration it can be said that an increased sowing of tobacco should result in a larger wheat crop. The findings of the commission as concerns the growing of tobacco in France are as follows:

"(1) It is in the interest of the nation, as well as of the Tobacco Monopoly, to maintain the growing of tobacco in France.

"(2) It is desirable to develop this crop in France as well as in French colonies in order to cut down, as much as factory requirements will permit, the purchase of foreign tobaccos payable in foreign currencies.

"(3) In order to encourage this development, it is essential that a study be made of the qualities of the varieties now grown in France and of those which might be introduced. This can best be accomplished by a well-equipped experimental laboratory, which can be set up, for example, at Bergerac. This laboratory can conduct courses and conferences and can publish a magazine to keep growers informed of progress made in selection of varieties, etc.

"(4) Owing to the need of fiscal control and also to the need of close liaison between bureaus supervising the growing of tobacco and those having jurisdiction over the manufacture of tobacco products, the control of tobacco growing in France should remain under the Tobacco Monopoly in the Ministry of Finance and should not be turned over to the jurisdiction of the Ministry of Agriculture.

"It has been claimed that the Monopoly should give up its practice of fixing prices for native tobacco even before the tobacco is planted, and that native tobacco should be purchased by the Monopoly from each grower by bargaining, in order to enable the grower to dispose of his crop at a figure to better cover his production costs. The commission is of the opinion, however, that the present system should be maintained. It should be noted that the growers already enjoy the great advantage of being assured of a market for their entire crop at prices which they were aware of even before the tobacco was planted.

"The importation of foreign tobaccos has reached the following totals during recent years:

Year	*Metric Tons*
1920	50,180
1921	41,659
1922	27,408
1923	18,400

Foreign tobaccos are purchased either directly in foreign markets or by means of contracts. The former system is used in the purchase of tobaccos of the United States and of the Dutch Indies. It has not yet been possible to employ this method in connection with the purchase of tobaccos in Paraguay, Colombia and San Domingo. In these countries the Monopoly has had to deal through native merchants, who control the crop largely through a system of advances to the planters. It is to be noted that since the war the Monopoly has

(*Continued on Page 14*)

IN BAYUK CIGARS

you have something definite to sell

-It's Ripe Tobacco

THIS TOBACCO IS *UNDER*-RIPE

THIS TOBACCO IS *RIPE*

THIS TOBACCO IS *OVER*-RIPE

EVERY day customers come to you for help in choosing a really mild, satisfying smoke.

"Give us something that won't bite or give a bitter, raspy taste," they say.

Well, here's a way in which you can give them just what they're looking for and make them steady customers.

Tell them about Bayuk's ***ripe tobacco*** feature. Just explain to them why Bayuk cigars, made only of perfectly ripened tobacco, assure them the mellowest and mildest of smokes. Exactly what they're asking for!

Look at the picture above. Analyze it carefully. It shows three kinds of leaves on a tobacco plant at harvest time.

Under-ripe leaves . . . ***over***-ripe . . . and ***ripe!***

The ***under***-ripe leaves at the top of the plant were the last to grow. They are the ones that usually give a cigar that bitter, harsh kick-back cigar-smokers hate. ***Over***-ripe tobacco has a tendency to make a cigar flat and colorless. But ***ripe*** tobacco—the kind (and the only kind) that Bayuk ever uses—makes ***perfect smoking.***

This ripe tobacco feature of Bayuk cigars has a real cash value in your business, because it's a selling reason you can use every day. It will sell more cigars for you and you can use it for every one of the famous ***Bayuk*** line.

BAYUK CIGARS *Inc.*

P H I L A D E L P H I A

Makers of fine cigars since 1897

Here are the five famous Bayuk brands

PRINCE HAMLET MAPACUBA PHILADELPHIA HAND MADE PERFECTO
HAVANA RIBBON CHARLES THOMSON

THE FRENCH TOBACCO MONOPOLY

(*Continued From Page 12*)

discontinued its old practice of asking for bids, a system which allowed the foreign bidders too much information in regard to the Monopoly's needs. Now each foreign dealer is required to submit a proposition to the Monopoly, which can use these propositions as a basis for its purchases without disclosing how much it plans to buy.

"The commission favors the establishment of an operating fund, secured, if necessary, by the floating of a bond issue, to permit the purchase of foreign tobaccos whenever prices appear the most favorable, rendering the Monopoly independent of appropriations in the French general budget bill or later special appropriation bills.

"The Commission considers that the recent action of the Monopoly in putting out a large number of new brands of tobacco products has met with favor for this action provides a variety of tobacco products to satisfy all tastes.

"The commission recommends that an appropriation of 700,000 francs be granted to permit the purchase of a better grade of paper for the manufacture of cigarettes.

"The commission recommends that Monopoly officials be invested with the necessary authority to punish delinquents and trouble-makers among the Monopoly laborers.

"The commission recommends the creation of a central bureau of technical study to standardize production methods and reduce costs of production.

"The commission is of the opinion that existing factories are working very near to capacity, and that a greatly increased production cannot be secured without the establishment of additional factories.

"Under the present system the retail sales agents are required to go to Monopoly warehouses to purchase their tobacco products. The commission is of the opinion that it would be a wise plan to supply these warehouses with the equipment necessary to allow them to make deliveries themselves.

"The commission is strongly in favor of doing away with the present system of according licenses for the sale of tobacco products to war widows and war wounded. It considers that the sale of tobacco products should be divorced from that of wines, for the reason that cafe proprietors consider their tobacco sales as only a secondary form of revenue and show no inclination to push sales. These cafe tobacco stands should be replaced by shops devoted exclusively to the sale of tobacco products.

(*Continued on Page 18*)

WHEN THE CUSTOMER LIES

By M. L. Hayward

"I own real estate worth $10,000 clear of all claim, my personal property's worth $10,000 more, and I've got $5000 in the bank," the prospective customer avers.

"Then your credit must be all right," the tobacco man agrees, sells the new customer $500 worth of goods on credit, and calls up the Tobacco Protection Bureau.

"The party that you name goes through bankruptcy as often as the law will permit, and isn't worth $500 in the world," the bureau tells him.

"Now, I wonder if I can get after him and retake my goods?" the seller asks himself.

On this point the law is that a seller who has been induced to part with his goods on credit through the fraud of the buyer may retake the goods from the buyer, or even from a buyer from the buyer with notice of the fraud, or from the first buyer's creditors.

A New York case laying down this rule is Hemequin v. Naylor, 24 N. Y. 139, and there are Alabama, California, Colorado, Connecticut, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, North Carolina, Ohio, Pennsylvania, Texas, Utah, Vermont and Wisconsin decisions to the same effect.

TOBACCO WORLD'S DIRECTORY

Published by

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Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.

(AFTER PUBLICATION $10.00.)

LETTERS OF THE STORE KID

(*Continued from Page 9.*)

I gess not menny men wood hav sed that. They wood of got mad and kickt out the sailsmun. You coodnt blame em eether. But the boss aint that way. He new this feller had a good line and all was the matter he was a yung fool but that didnt make it enny reezon for the boss missing a chanse to get sum good stuff he wanted.

So he was polite enuf even if he did sho the feller he was a boob. So the sailsmun got down off of his hi hors and waited and sold a good bill of goods and the nex time he cum around he had reformd and he has got as polite as enny of em and I gess heed awt to thank the boss for teeching him sumthing. And the boss was thinking more about himself than about the sailsmun at that.

If that little Clumbus flapper dont go home from Squawbridhe purty soon Pinky youll be broke. He bet it dont cost you a cent less than haf a dollar every time you take her out sum place. Dont get leeding a dubble life or ennything. Lissen to the words of wizdum from

Your old pal,

SPIKE.

Porto Rican Tobacco-- Why Do They Use It?

Because it is now agreed that no other one tobacco in the world contains all the essentials to a good cigar like Porto Rican—smooth — mild — free-burning — and aromatic!

Because all the requisites that experts demand of a good high-grade leaf are contained in Porto Rican tobacco—and that's why the yearly crops are briskly sold without leftovers.

Because Cigar manufacturers throughout the entire country are realizing more and more that Porto Rican tobacco, used as a filler exclusively, or blended with other tobacco, makes a cigar which pleases the majority of smokers who prefer a mild but fragrant cigar.

Because being imported free of duty, it can be manufactured economically. And, it is guaranteed to be pure Porto Rican growth by the stamp of the Government of Porto Rico.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico Look for the stamps in all your purchases.

Interesting booklet containing full information relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

ARGENTINA EXPERIMENTS WITH CUBAN AND BRAZILIAN TOBACCOS

(*Continued From Page 6*)

have shown in a most conclusive manner that aromatic products may be obtained in that zone very similar in flavor to the "Brazil-Bahia" tobaccos. The Cuban tobaccos examined had been gathered too green to permit of judging of their aroma. But undoubtedly if aromatic products were obtained from the "Brazil-Bahia" type there is no reason why the same result may not be obtained with the Cuban.

The texture of the "Bahia" tobacco in the zone of Villa Dolores is stronger than that of the aromatic tobaccos, observed in the north of the Province of Cordoba, for example, Rio Cevallos. This difference in the thickness of the leaves may be due to the degree of fertility of the soil, but it is more likely to be the consequence of the difference between the temperature of the zone of Villa Dolores, which, although warm, is open, and that of the zone of Northern Cordoba, where the tobacco is cultivated in valleys of little extension, in which the temperature falls notably during the night. This difference in the climatic conditions justifies the preference of the zone of South Cordoba to that of the north of this province for the cultivation of aromatic tobaccos.

On the basis of the results obtained in the 1925-1926 experiment, the cultivation of tobacco of the "Brazil-Bahia" and Cuban varieties may be recommended without fear in the regions of Villa Dolores and some of the neighboring valleys of the Province San Luis, where there are lands which receive abundant rains and have irrigation service.

The report ends with a long series of indications by means of which better results may be obtained for the next harvest.

NO PAR VALUE STOCK

During the last few years an increasing number of corporations have issued stocks without par value, which procedure is in sharp contrast with the traditional method whereby each share of stock bears a fixed value.

In answer to requests received from group insurance policyholders for information on the subject, the Policyholders' Service Bureau of the Metropolitan Life Insurance Company recently issued a booklet on the subject.

The booklet defines no par value stock and points out the difference between it and no par value preferred stock, the states in which no par value stock may be issued, and goes into detail as to the advantages and disadvantages of this type stock. The subject of taxes on no par value stock and the difference in laws governing those taxes concludes the booklet.

Copies of this short report on the subject of no par value stock may be had on request from the Policyholders' Service Bureau, Metropolitan Life Insurance Company, New York City. It is intended merely to give the available information on the subject and is not in any sense an expression of the opinion of the Metropolitan Life Insurance Company on the subject.

After all nothing satisfies like a good cigar

News from Congress

(*Continued from Page 10*)

Drive Will Be Made for Adoption of Landed Values to Be Used in Figuring Duties on Imports

A strong drive for adoption of the American landed value of imported goods as the basis for the assessment of *ad valorem* duties, in view of the wholesale market value or cost of production in the country of origin, now used, will be made when Congress again takes up the question of tariff revision.

A large proportion of American manufacturers are in favor of substituting the landed value as a basis for assessment, that being the value of the merchandise at the American port of entry, freight and insurance paid. It is also pointed out that it would greatly simplify the collection of duties, reduce the cost of collecting the customs, lessen the opportunity for fraud and make easier the work of the Tariff Commission in its investigations, which now require exhaustive studies of the costs of production in foreign countries.

The adoption by Great Britain of the landed value in the customs law enacted last year will give impetus to the movement in this country, it is believed. It is declared by proponents of the change that great undervaluation of imported merchandise subject to *ad valorem* duties exists under the present law, forming a source of unfair competition to domestic manufacturers which would be eliminated by basing duties upon the value of the goods after they have been landed at an American port.

Contributions to Chamber of Commerce Not Deductible

A contribution to a Chamber of Commerce or similar organization is not an ordinary and necessary business expense and is not deductible as such in income tax returns, it has been held by the United States Board of Tax Appeals.

The taxpayer in the case, a retail merchant, contributed $500 to his local Chamber of Commerce as part of a fund for the purchase of a site for an army camp. The contribution was made, it was stated in the appeal, in the expectation that the camp, being located near the taxpayer's city, would benefit his own business as well as the city and business generally, and, in fact, did make many sales to officers and men at the camp.

The Commissioner of Internal Revenue disallowed a deduction of the amount in the taxpayer's return, and the board upheld him, declaring that the contribution could not be deemed an expenditure necessary to the carrying on of the taxpayer's trade or business.

CONNECTICUT TOBACCO HIT BY HAIL

On July 12 a severe electrical storm, accompanied by hail and heavy rain, struck fields in the vicinity of Windsor, Conn., doing considerable damage to early tobacco plants, and trolley service was disabled for a time on account of damage by lightning.

A barn belonging to Samuel Soshman was struck by lightning and it, together with five other barns in the group, were destroyed. Loss was estimated by Mr. Soshman at $20,000.

SMOKADOR ADVERTISING TO BE DIRECTED BY CORMAN COMPANY

The Corman Company, Inc., has been selected by the Smokador Manufacturing Company, of New York City, to direct the advertising of their smoking stands.

ORIGINAL
MELACHRINO
"The One Cigarette Sold the World Over"
Melachrino cigarettes are made of the very finest Turkish. No tobacco in the world equals Turkish in delicacy of flavor, aromatic qualities, smoothness and richness.
PRINCE CLEMENTE ROSPIGLIOSI
Italian prince, member of the house of Rospigliosi, whose honor roll includes Pope Clement IX. Prince Clemente is but one of the many scions of royalty and nobility the world over who smoke and endorse Melachrino cigarettes.
Il caso riserva nella vita dei grandi piaceri, di uno di questi grandi piaceri l'ho avuto il giorno in cui conobbi il gusto delle sigarette Melachrino e non posso più fumare altre sigarette
Principe Clemente Rospigliosi
Roma Settembre 1925
TRANSLATION
Through chance we sometimes get great pleasures in life, and one of these unforeseen pleasures I had the first time I tasted a Melachrino cigarette. Since then I cannot smoke any other cigarette.
PRINCE CLEMENTE ROSPIGLIOSI
Plain-Cork or Straw Tips

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO — MANUFACTURERS OF HIGH GRADE CIGAR BOXES — CEDAR, SAW AND PLANING MILLS — LABELS, RIBBONS, CIGAR MAKERS SUPPLIES — ESTABLISHED 1875. TEL. ASHLAND 6242 — 637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE ***JARSO*** MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

CANADA DRY:—44,731. For all tobacco products. August 18, 1926. Cohn & Lindner, Philadelphia, Pa.

WHITE MARKET:—44,732. For all tobacco products. August 31, 1926. Roy R. Smith, Red Lion, Pa.

SPEEDY RUSH:—44,733. For cigars. August 30, 1926. McGuigan Cigar Mfg. Co., Red Lion, Pa.

MONEY TALKS:—44,719. For all tobacco products. June 26, 1926. Herbert M. Smith, Red Lion, Pa.

ELSINORE:—44,721. For cigars only. July 23, 1926. Wm. Applefield, San Francisco, Cal.

RUDOLPH VALENTINO:—44,723. For cigars. August 23, 1926. M. H. Sevis & Son, Springvale, Pa.

CHARLES WILLIAM ELIOT:—44,724. For cigars, cigarettes, cheroots and tobacco August 25, 1926. American Litho. Co., New York, N. Y. (Originally registered by registrant on February 10, 1906.)

FIRST TEE:—44,725. For all tobacco products. August 25, 1926. Fred E. Druck & Co., Dallastown, Pa.

EIGHTEENTH HOLE:—44,726. For all tobacco products. August 25, 1926. Fred E. Druck & Co., Dallastown, Pa.

PLUS FOUR:—44,727. For all tobacco products. August 25, 1926. Fred E. Druck & Co., Dallastown, Pa.

HOLE IN ONE:—44,728. For all tobacco products. August 25, 1926. Fred E. Druck & Co., Dallastown, Pa.

FINKELSTEIN'S SMOKERS:—44,729. For cigars. August 27, 1926. Walter Cigar Co., Brooklyn, N. Y.

CHARLOTTE MAID:—44,730. For all tobacco products. August 25, 1926. Sig. C. Mayer Cigar Co., Philadelphia, Pa.

FLOR DE ROSA ALBANO:—44,734. For all tobacco products. August 30, 1926. I. Cusumano, New York, N. Y. (Registrant claimed to have been using this trade-mark for seven years.)

EL MORISO:—44,740. For cigars. August 24, 1926. The Quality Cigar Co., Red Lion, Pa. (The trade-mark, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant by a transfer from Morris D. Neumann & Co., Philadelphia, Pa., April 15, 1925, who claims to have used same for cigars for many years.)

W. T. H. SPECIAL MIXTURE TOBACCO:—44,741. For smoking and chewing tobacco. September 2, 1916. Max Weingarden, Buffalo, N. Y.

W. T. H.:—44,473. For pipes only. September 2, 1926. Max Weingarden, Buffalo, N. Y.

IMPERIO DE GEORGE SCHAFER CIGAR CO.:—44,745. For cigars. August 17, 1926. Geo. Schafer Cigar Co., Baltimore, Md.

DAILY DOZEN:—44,746. For cigars. September 10, 1926. Hans Fritz, Lock Haven, Pa.

TRANSFERS

DAVID NIETO:—41,189 (Tobacco Merchants Association). For all tobacco products. Registered June 16, 1919. Nathan Kaplan, Chicago, Ill. Transferred to Jos. H. Hornstein, Chicago, Ill., and re-transferred to Nathan Kaplan, Chicago, Ill., July 20, 1926.

MAGNOLIA:—21,970 and 181,605 (U. S. Patent Office). For cigars. Registered April 13, 1920, and March 25, 1924, respectively by Magnolia Cigar Co., Brooklyn, N. Y. Transferred to Max Gaylor, New York, N. Y., and re-transferred to Salzer Bros., New York, N. Y., November 18, 1925.

PALS:—26,576 (U. S. Tobacco Journal). For cigars, cigarettes and tobacco. Registered February 4, 1903, by American Cigar Co., New York, N. Y. Transferred to J. A. McAdoo, Charlotte, N. C., January 30, 1923.

LA INVENCIA:—38,681 (United Registration Bureau). For cigars, cigarettes and tobacco, and 30,011 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered May 2, 1914, and April 7, 1914, respectively, by Baum Bros., New York, N. Y. Transferred to Neumann, Mayer & Co., Philadelphia, Pa., and re-transferred by Morris D. Neumann & Co., Philadelphia, Pa., successors to Neumann, Mayer & Co., to The Quality Cigar Co., Red Lion, Pa., May 6, 1925.

FLOR DE MOSS:—153,776 (Patent Office). For cigars. Registered March 28, 1922, by Kraus & Co., Inc., Baltimore, Md. Transferred to The Quality Cigar Co., Red Lion, Pa., August 10, 1926.

FLOS DE MOSS KIDS:—24,898 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered September 7, 1912, by S. R. Moss Cigar Co., Lancaster, Pa. Transferred to Kraus & Co., Inc., Baltimore, Md., and re-transferred to The Quality Cigar Co., Red Lion, Pa., August 10, 1926.

MOSS KIDS:—24,480 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered June 5, 1912, by S. R. Moss Cigar Co., Lancaster, Pa. Transferred to Kraus & Co., Inc., Baltimore, Md., and re-transferred to The Quality Cigar Co., Red Lion, Pa., August 10, 1926.

EL BALTO:—25,323 (U. S. Tobacco Journal). For cigars. Registered March 14, 1902, by Kraus & Co., Baltimore, Md. Transferred to The Quality Cigar Co., Red Lion, Pa., August 8, 1926.

HIGHWAY:—20,597 (U. S. Tobacco Journal). For cigars. Registered November 19, 1898, by Tisch Bros., Grand Rapids, Mich. Transferred to Grand Rapids Cigar Box Co., Grand Rapids, Mich., and re-transferred to G. J. Johnson Cigar Co., Los Angeles, Cal., September 9, 1926.

THE FRENCH TOBACCO MONOPOLY

(*Continued from Page 14*)

"It has been noted that cafe proprietors licensed to sell Monopoly tobaccos devote all their efforts toward display of imported tobaccos. The commission recommends that they be required to devote at least one-half of their display to Monopoly products.

"It is recommended that the Monopoly publish a weekly magazine, to be circulated among all retail sale shops, instructing them in up-to-date sales methods, window display, etc., and containing publicity in regard to all new products of the Monopoly. It has been noted that there is a general tendency on the part of these retail shops to avoid the purchase of products which do not sell fast, in order to safeguard themselves against the tying up of capital."

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
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WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO (Antiasthmatic)
TOBACCO FLAVORS
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DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
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TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

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OCTOBER 1, 1926

VOLUME 4 No. 19

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

First Impressions Are Lasting

Make Them Good—With Wooden Cigar Boxes

"THE apparel oft proclaims the man"; so too, the box proclaims the cigar. The importance of a good first impression, an attractive exterior for the cigars you manufacture, cannot be too strongly stressed.

Wooden cigar boxes are far superior to substitute containers. They reflect the quality of the cigar, permit examination and comparison before purchase, and "naturally" keep cigar quality at the peak, from factory to smoker.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 OCTOBER 1, 1926 No. 10

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY
Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

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(AFTER PUBLICATION $10.00.)

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Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Established 1881

Number 19

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, OCTOBER 1, 1926 Foreign $3.50

CONSOLIDATED STOCKHOLDERS APPROVE NEW STOCK ISSUE AND NOTES

At a meeting of the stockholders of the Consolidated Cigar Corporation held on Thursday, September 16th, a note issue of $10,000,000 was approved for the purpose of financing the purchase of the G. H. P. Cigar Company. The note issue was offered through a group of bankers and brokers, at 99½. The notes are due October 15th, 1936, and the issue was oversubscribed in a very short time after the offering was made.

Provision is made for the retirement of $500,000 of the notes annually beginning October 15th, 1927, and they are also convertible into common stock of the corporation on the basis of one share of common for each $100 of value of the notes.

The stockholders at the meeting also authorized the increase in the shares of common stock of the corporation from 250,000 shares to 300,000 shares. Stockholders of record September 25th are being offered additional shares of the common stock on the basis of one new share for each four now held, at $77 per share.

LOUIS ALTMAN DIES

Louis Altman, for many years the head of the firm of M. Rodriguez & Company, manufacturers of the "La Melinda" and "La Adelena" cigars, passed away at the Jewish Memorial Hospital in New York City on Wednesday morning, September 15, following an operation for gallstones on the Friday previous.

Funeral services were held in Utica, N. Y., and interment was made in that city. He was fifty-two years of age.

FRANCE ISSUES NEW BONDS BASED ON TOBACCO MONOPOLY

On October 1 the government of France will issue a series of consolidated national defense bonds based on the Tobacco Monopoly. The bonds will be issued in exchange for short-term bonds only. By this method the floating debt will be consolidated into long-term securities. The new bonds will be in 500-franc denominations and bear 6 per cent. interest.

LANCASTER CIGAR PRODUCTION INCREASING

According to a statement issued by Deputy Stamp Collector W. P. Austin, approximately 1,097,242 more cigars were manufactured in Lancaster during the month of August, 1926, than for the same period a year ago. A decided increase was noted in the production of Class C goods retailing at more than eight cents but not more than fifteen cents.

F. A. DAVIS PASSES AWAY

F. Asbury Davis, head of the firm of F. A. Davis, Sons & Company, cigar and tobacco jobbers, of Baltimore, Md., passed away at his home in Baltimore on Tuesday, September 14, following a short illness.

Mr. Davis had been connected with the tobacco jobbing business in Baltimore for nearly fifty years, having become associated with the firm of Johnson & Davis in 1878. The firm name was later changed to F. A. Davis & Company, and when the two sons of Mr. Davis joined the firm, thirty-eight years ago, the firm name was again changed to F. A. Davis, Sons & Company.

The firm of F. A. Davis, Sons & Company operate several jobbing houses throughout the Southern States, including two in Baltimore, and also hold a large interest in a well-known cigar factory.

Funeral services were held from his late residence on Thursday afternoon, September 16.

HIGHER PRICED GOODS LEAD IN PRODUCTION IN ALLENTOWN DISTRICT

The report of Deputy Stamp Collector Jacob F. Steininger, for the Allentown district, Class C goods were far in the lead in the number of cigars produced in his district during the month of August. The report states 10,388,166 Class C cigars were manufactured during that period, 3,506,950 Class B, and only 232,750 Class A. Class D production was 34,000, and Class E, cigars retailing at more than twenty cents each, totaled 7500. Total cigar taxes collected were $64,042, which is just half the amount which would have been collected on the same production before the recent tax reduction.

TAMPA VERY LITTLE DAMAGED FROM STORM

Advices from Tampa, Fla., state that cigar factories there suffered comparatively little damage from the recent hurricane which swept over a portion of Florida. Some damage was done to roofs of factories and there was also some damage caused by the flooding of cellars, but factories in most instances were forced to shut down for only one or two days. Practically four inches of rainfall was recorded in the city of Tampa during the storm.

VIVADOU EARNINGS

From present indications it is anticipated that the earnings of Vivadou, Incorporated, for the year 1926 will be more than double the amount necessary for the $3. Earnings for the months of July and August, 1926, were far in excess of those for the same months of 1925. Vivadou, Incorporated, manufactures perfumes, toilet waters, etc., and is controlled by D. A. Schulte.

TOBACCO TAXES INCREASE $25,000,000 DESPITE REDUCTION IN CIGAR TAXES

Washington, D. C.

Direct taxes on tobacco and its manufactures during the fiscal year ended June 30, last, provided a revenue of $369,534,282.90, as compared with $344,121,296.55 in the fiscal year 1925, an increase of $25,419,227.91, it is shown by a preliminary report just made public by Commissioner of Internal Revenue David H. Blair. In addition, the special taxes on tobacco manufacturers provided revenue amounting to $75,098.59, as compared with $72,731.80 in 1925; on cigarette manufacturers, $454,600.88 as compared with $396,468.75; and on cigar manufacturers, $602,456.50 as compared with $656,713.86.

The increase in the revenues from the direct taxes was made despite the cuts in the rates on cigars made in the Revenue Act of 1926, which resulted in the total collections from that source during the fiscal year 1926 dropping to $38,852,093.13 from the 1925 total of $44,077,665.10. The tax on cigarettes provided $254,951,590.42, as compared with $225,142,225.41 in 1925, and there were slight increases in receipts from tobacco and snuff, the tax on the former providing $67,710,773.30, as compared with $66,922,388.87 in 1925, and the latter providing $6,917,718.62, as compared with $6,753,619.76. The collections from cigarette papers and tubes dropped from $1,189,408.29 in 1925 to $1,061,144.42 in 1926, while miscellaneous collections relating to tobacco increased from $35,989.12 to $40,963.01.

Practically all of the tobacco revenues of the Government were derived from eighteen states, North Carolina leading with approximately $182,000,000, Virginia being second with slightly over $40,000,000. The collections from these states, by classes, were as follows:

States	*Cigars*	*Cigarettes*	*Manufactured Tobacco and Snuff*
California,	$ 452,795.10	$ 9,302,887.80	$ 35,813.78
Delaware,	415,409.79	14.98	409,720.92
Florida,	4,089,643.38	11,532.80	576.07
Illinois,	644,186.93	18,861.07	6,029,781.52
Indiana,	1,042,598.48	22.90	77,175.25
Kentucy,	505,214.54	1,287,638.70	6,523,610.00
Kentucky,	505,214.54	1,287,638.70	6,523,610.00
Massachusetts,	772,103.86	17,010.68	78,071.09
Michigan,	2,024,002.85	59,923.61	2,845,423.41
Missouri,	194,224.16	92.34	10,559,568.21
New Jersey,	3,730,890.12	20,485,899.53	4,357,819.28
New York,	4,243,810.50	28,792,271.27	1,508,611.39
North Carolina,	164,716.63	149,637,366.00	22,271,553.75
Ohio,	2,662,117.18	980.31	9,505,473.56
Pennsylvania,	11,536,049.02	9,734,203.02	864,581.88
Tennessee,	447,314.07	21.60	3,453,043.45
Virginia,	1,403,051.89	35,562,424.02	3,759,013.80
West Virginia,	278,308.04	12,900.00	2,013,064.65

The following table shows the taxes collected on tobacco in 1926, as compared with 1925, in detail:

	1925	*1926*	*Increase (+) or Decrease (—)*
Tobacco:			
Cigars (large),	43,346,812.37	38,319,343.39	—5,027,468.98
Cigars (small),	730,852.73	532,749.74	—198,102.99
Cigarettes (large),	109,523.34	126,782.23	+17,258.89
Cigarettes (small),	225,032,702.07	254,824,808.19	+29,792,106.12
Snuff of all descriptions,	6,753,619.76	6,917,718.62	+164,098.86
Tobacco chewing and smoking,	66,922,388.87	67,710,773.30	+788,384.43
Leaf tobacco sold, removed, or shipped by dealers in violation of Sec. 3360 R. S., as amended (re-enacted in Revenue Act of 1926),	6,906.20	5,748.14	—1,158.06
Cigarette papers and tubes,	1,189,408.29	1,061,144.42	—128,263.87
Manufacturers of cigars, cigarettes, and tobacco (special taxes),	1,125,914.41	1,132,155.97	+6,241.56
Miscellaneous collections relating to tobacco,	29,082.92	35,214.87	+6,131.95
Total,	345,247,210.96	370,666,438.87	+25,419,227.91

Withdrawals of cigars, cigarettes and tobacco for consumption during the fiscal year 1926, as compared with 1925, were as follows:

Articles taxed		*1925*	*1926*	*Per cent. of increase (+) or decrease (—)*
Distilled spirits: Nonbeverage,	gallons	8,793,231	8,953,552	+2
Spirits or wines, rectified,	do.	43,220	26,013	—40
Cigars (large):				
Class A,	number	2,628,629,030	2,749,953,860	+5
Class B,	do.	1,243,350,103	1,043,464,582	—16
Class C,	do.	2,487,360,872	2,558,040,532	+3
Class D,	do.	135,379,836	147,701,385	+9
Class E,	do.	36,254,226	34,964,629	—4
Total cigars (large),	do.	6,530,914,967	6,534,124,988	*
Cigars (small),	do.	487,235,153	419,427,047	—14
Cigarettes (large),	do.	15,200,281	17,492,343	+15
Cigarettes (small),	do.	75,009,864,510	84,939,713,999	+13
Snuff, manufactured,	pounds	37,520,110	38,440,167	+2
Tobacco, chewing and smoking,	do.	371,788,256	376,176,881	+1

*Less than one-half of one per cent.

Tobacco tax collections on products from both the Philippine Islands and Porto Rico dropped in 1926, as compared with 1925, receipts from the Philippines showing a decline of approximately $30,000, while those from Porto Rico dropped more than $100,000. The collections from those two sources, as compared with 1925, were as follows:

INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, FISCAL YEARS 1925 AND 1926, BY OBJECTS OF TAXATION.

Articles taxed	*1925*	*1926*	*Increase (+) or decrease (—)*
Cigars (large),	$ 815,136.08	$783,215.89	—$31,920.19
Cigars (small),	.....	.90	+.90
Cigarettes (large),	10.08	59.76	+49.68
Cigarettes (small),	2,846.27	4,507.17	+1,660.90
Manufactured tobacco,	49.07	198.09	+149.02

INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, FISCAL YEARS 1925 AND 1926, BY OBJECTS OF TAXATION

Articles taxed	*1925*	*1926*	*Increase (+) or decrease (—)*
Cigars (large),	$1,019,371.28	$950,348.04	—$69,023.24
Cigars (small),	19,500.21	14,617.80	—4,882.41
Cigarettes (large),	59,341.32	26,475.84	—32,865.48
Cigarettes (small),	1,313.31	1,459.62	+146.31
Stamp sales (documentary),	1.50	103.25	+101.75

The total of taxes collected during the fiscal year from all sources was $2,835,999,892, an increase of $251,859,624 over the preceding fiscal year, when $2,584,140,268 was collected. This sum included $1,974,104,141 from income taxes, an increase of $212,445,092 over the 1925 total of $1,761,659,049, and $861,895,751 from the miscellaneous taxes, an increase of $39,414,532 over the $822,481,219 collected in 1925. The

(Continued on Page 16)

EDITORIAL COMMENT

SINCE 1923 the strictly domestic cigar consumption has dropped off more than 400,000,000 cigars, according to the figures just published covering cigar withdrawals for the fiscal year ending June 30, 1926. This fiscal year just closed shows a gain over the fiscal year of 1925 of about 4,000,000 cigars or five one-hundredths of 1 per cent!

The five-cent cigar has made appreciable gains (more than 7 per cent. in the fiscal year of 1926 over 1925), but with more cheap cigars being sold the grand total continues to grow less. Class B dropped off more than 15 per cent. so that it looks very much as if the lower priced cigar has not created any new smokers but merely drawn its customers from the higher classifications.

Right now there seems to be a great amount of activity in the cigar manufacturing industry. A number of the popular brands report that orders are coming in faster than their ability to produce at this time, and this is all favorable to a prosperous holiday season.

But our criticism is that many of our manufacturers permit their customers to order and secure cigars far in excess of their actual needs, and at the last moment distributors who have an immediate consumer demand are unable to get their quota. And the many who overstocked take the first two or three months of the following year to get rid of their surplus stock and pay their bills.

With a great many manufacturers this situation is turning the cigar business into a seasonal proposition of about three or four months, and any business that has to get twelve months' living out of three or four months' actual business must have a wide margin of profit if it is going to continue to exist.

At the end of each year some of the large manufacturers are always able to point with pride to the fact that they have only an insignificant number of cigars in stock. But it doesn't follow that the same condition holds with the distributor and retailer.

Anyone who studies a graph of cigar production by months will note that as a rule the larger percentage of the annual withdrawals is made in the last five or six months of the year.

We don't know that anything can be done about it, but it seems to us that there must be some way of regulating distribution so that there will be a more even flow of employment and money throughout the entire twelve months.

This is one advantage that mechanical equipment will give to the manufacturer—a flexibility of production to meet all demands.

We note that the manufacturers who have emphasized the importance of the dealer always having fresh stock are those whose brands have made the greatest headway.

Unquestionably the consumer is getting better cigar value for his money today than in a long time. But we are unconvinced that even better cigars and lower priced ones are actually creating new smokers, and this, it seems to us, is the foundation stone of any future progress in the industry.

We still believe that the cigar industry has thus far failed to make any real effort, as an industry, to solve its problems. Almost every industry that has had to face keen competition has turned to advertising, and the records of most of these campaigns show that it has been a wise and profitable step.

Who ever thought ten or fifteen years ago that the manufacturers of ice would ever have to enter upon a national campaign of advertising, and yet electric refrigeration has forced them to take that step.

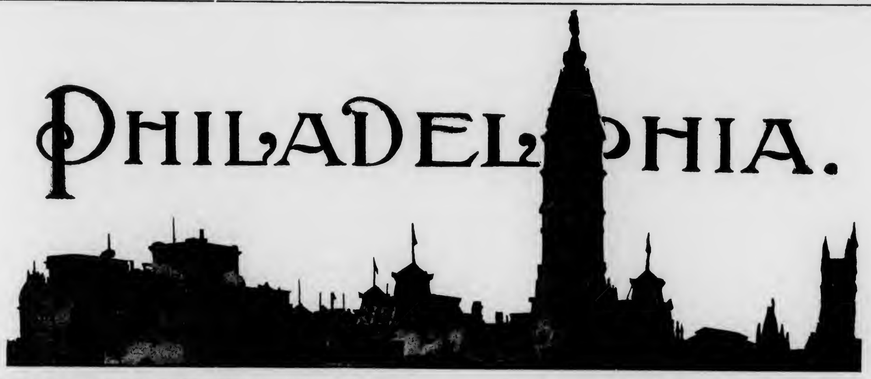
If the cigar industry and its allied branches do not consolidate their efforts in some kind of a campaign to create new cigar smokers, we can look forward to a comparatively few firms making the very great majority of the cigars consumed and at the same time a smaller annual production. And to the suppliers such as leaf houses, lithographers, boxmakers and many others, it means a constantly thinning list of customers with the keenest of competition to gather the crumbs.

AMONG other commercial enterprises that benefited from the Big Fight was the tobacco industry. Cigars and cigarettes were consumed on every hand in such quantities as to cover the vast expanse of the Stadium with a haze of smoke. In the darkness of the main bouts matches flickered constantly like fireflies. The match people must have done a wonderful business.

When the boys came around with cigars for sale, smokers could hardly believe their senses. The famous "La Palina" cigar was sold at ten cents each, notwithstanding the fact that the "gate" approximated $2,000,000. Ordinarily such cigars would have commanded a much higher price. Whether or not it was a stipulation that the brand should be sold at its regular price we do not know. We do know, however, that whoever was responsible for preventing highway robbery deserves a medal of credit. It was good business and superb advertising. We heard comments on every hand when smokers said, "How much?" and the reply came back, "Ten cents!"

Then there was another fine stroke of business in having "La Palina" emblazoned on the cards displayed to announce the rounds. Some of the ladies in our vicinity thought that it meant that "La Palina" had just won the last round.

"La Palina" won a lot of friends by the commonsense method employed in satisfying the demand of the cigar smokers, and we tender our congratulations to those responsible for the successful manner in which "La Palina" cigars and "La Palina" advertising was presented to the fight fans.



PHILADELPHIA SCHOOL HEAD DON'T CARE WHETHER TEACHERS SMOKE OR NOT

Edwin C. Broome, superintendent of the Philadelphia Public Schools, when approached on the question of the right of school teachers to smoke, said:

"I have never seen a woman teacher smoke. Of course I don't know what they do in their homes or in their private clubs. But, then, I don't know if they have onions or garlic for breakfast, or whether they use too much rouge. I don't think that concerns their attitude in the classroom."

If we had more people like Dr. Broome in this country, and fewer would-be reformers, it would be a much pleasanter place to live.

What a comparison between Dr. Broome's opinion and that of the Mayor of Lynn, Mass., who states that if the City School Board fails to pass his order providing for the discharge of any women smokers who are teaching in the schools of Lynn, Mass., he would insist that they be removed under the provisions of a school department regulation providing against the employment of immoral teachers. The Mayor has intimated that he will soon wage a war against cosmetics.

We still retain a vivid picture in our mind of one of our school teachers who was bitterly opposed to cosmetics.

H. L. BUSH RETURNS TO TAMPA

H. L. Bush, factory representative for the Universal Tobacco Machine Company, who has been in the north for about six weeks, returned to Tampa, Fla., last week. Mr. Bush has been very successful in introducing cigarmaking machinery in the Tampa factories and anticipates a healthy increase in the number of machines installed during the coming winter and spring.

"HADDON HALL" GAINING HERE

The "Haddon Hall" cigar, manufactured by D. Emil Kline Company, Incorporated, is meeting with a good demand here in the Schulte Stores. The most popular size seems to be the Longfellow, retailing at fifteen cents.

STANLEY TOBACCO COMPANY REGISTERED

A certificate of registration has been filed in the Common Pleas Court here by Samuel Yudelson, of 431 Porter Street, trading as the Stanley Tobacco Company, at 1508 Mascher Street.

CIGAR BOX MEN AT THE BIG FIGHT

Among those in attendance at the big fight last Thursday night were Fred Cook, of the Globe Cigar Box Company, Lima, Ohio; Harold Wadsworth, of the Wadsworth-Campbell Box Company, Detroit, Mich.; Harry Ungar, of Alexander, Inc., Brooklyn, N. Y.; Orvis Jarrett, Monroe Jarrett Sons, Philadelphia; John B. Thatcher, of the Acme Corporation, Cigar Box Lumber, New York City, and Jasper N. Fossett, of the Cigar Box Lumber Department of the Pacific Lumber Company, New York City.

In spite of the downpour a good time was had by all.

BAYUK DIVIDEND

The Board of Directors of Bayuk Cigars, Incorporated, has declared a quarterly dividend of 1¾ per cent. on the first preferred stock of the corporation, 1¾ per cent. on the convertible second preferred stock, and 2 per cent. on the 8 per cent. second preferred stock, payable October 15th to stockholders of record at the close of business September 30th.

"ANTONIO Y CLEOPATRA" IN YAHN AND McDONNELL WINDOW

The Yahn and McDonnell cigar stand in the Benjamin Franklin Hotel, Ninth and Chestnut Streets, is displaying "Antonio y Cleopatra" cigars in their Chestnut Street window this week. There is also just the right amount of space given over to the display of a few pipes.

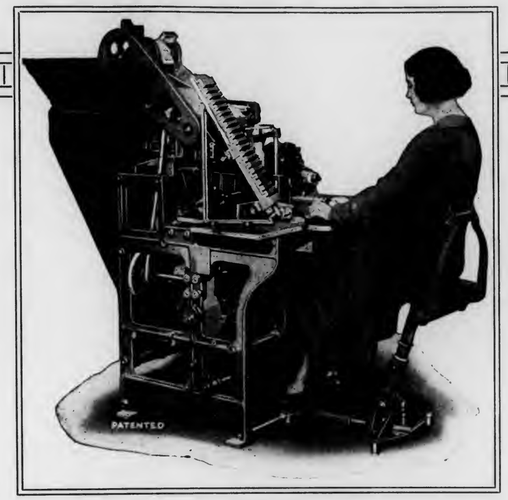
POST HAS FINE "PALINA" DISPLAY

The Post Cigar Store at northwest corner of Fourth and Market Streets has an excellent display of "La Palina" cigars in their Fourth Street window, showing the "La Palina" in eleven sizes, artistically arranged in a cedar cabinet, which is attracting considerable favorable comment.

BILLY LEWIS A VISITOR

Billy Lewis, Delacour and Lewis Corporation representative, New York City, was a visitor in Philadelphia the early part of last week, calling on the trade with his line of fine pipes and imported smokers' articles. He reports his firm getting a goodly share of orders now for holiday goods.

Better Cigars and More of Them—at Less Cost with *The*



MODEL L Universal Scrap Bunching Machine

$850
Complete
F. O. B. Newark, N. J.

When you place the Model L Universal Scrap Bunching Machine in your factory, you have a certainty, not a probability. In large factories and small factories, in union shops and open shops, all over the country, it has proved its ability to turn out more and better cigars at less cost.

Here's what the Model L Universal is actually doing every day, day in and day out, in factories all over the country:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per day at a labor cost of 75c. to $1.00 a thousand.
2—Making any size straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequalled sizes, up to 1½ in.
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is *lifted* from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove these statements. The price is only $850 F. O. B. Newark, N. J., complete with 1/6 H. P. Motor and folding chair. Write for illustrated folder with complete details.

Another Famous Machine
THE MODEL M Universal Stripping and Booking Machine

For wrapper stripping the Model M is unequalled. It strips wrappers with a clean razor-edge cut, without breaking or tearing, without packing of stock (pads are booked loose and fluffy) and with no wrapping of stock around brush or drive rolls.

Owners of old type Universal Stripping and Booking Machines may have them rebuilt into up-to-date machines, guaranteed the same as new machines.

Universal Tobacco Machine Co.
40 East 34th Street, New York, U. S. A.
Factory: 124 Sussex Ave., Newark, N. J.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Export Shippers Should Use Care in Preparing Export Declaration

ALL tobacco manufacturers producing for export should take special pains to have their export declarations prepared in their own offices by competent persons having adequate personal knowledge of the commodities shipped, giving the actual selling price of goods sold and the market value at the time of exportation if shipped on consignment, and showing the country of ultimate destination, in order that the Government's records may be accurate, it is urged in a bulletin discussing foreign trade statistics, just issued by the Bureau of Foreign and Domestic Commerce.

"As market studies are essential to the planning of foreign sales campaigns, it would be of great advantage to manufacturers in the United States if they could be provided with accurate statistics showing the destination to which American products of the type or types which they produce has been shipped," it is pointed out by Dr. Julius Klein, director of the bureau. "Not only would this information be extremely valuable in planning sales campaigns, but it would also be of material assistance in increasing foreign shipments."

Manufacturers frequently report to the bureau that they derive a great deal of valuable information from the export statistics regularly published, but complain that in some instances the value of these statistics is impaired through occasional discrepancies obvious to members of the trade, it is stated in the bulletin. "The Government statisticians can merely compile the figures provided by exporters," it is explained, "therefore it is incumbent upon shippers to see that the export declarations contain true descriptions of the goods involved."

Car Loadings Indicate Business at High Level

A high level of business activity throughout the country is indicated by reports of the railroads to the American Railway Association, showing that a new high record for the number of cars loaded with revenue freight was established during the week ended September 4, when 1,151,346 cars were loaded. Of this total, 704,183 cars were loaded with merchandise and miscellaneous freight, which included manufactured products, an increase of 19,102 cars over the same week last year.

The total for the first week of September exceeded even the loadings of the high-pressure postwar years, the reports show, and was 27,000 cars greater than the heaviest week of 1925. The total freight movement this year, up to September 4, was 35,850,857 cars, an increase of more than a million cars over the corresponding period last year.

F. T. C. and Cigar Manufacturer Enter Into Agreement

The Federal Trade Commission has made public the terms of a stipulation entered into with an unnamed manufacturer and distributor of cigars, concerning the discontinuance of false and misleading advertisements, brands and labels.

The manufacturers, it is shown, produced a cigar which they represented and described in advertisements and other printed matter as "Havana Crumbs" and also caused to be used thereon a label containing the same words, when, in fact, the cigars so advertised and labeled contained no Havana tobacco whatever. The company agreed to discontinue the use of the brand, with a further agreement that if they should ever resume or indulge in any of the practices in question, the facts in the stipulation shall be deemed proved and their truth admitted in any case brought by the commission.

Customs Collections Indicate Increase Over 1926 Record

Customs collections are already giving a definite indication that the total for the current fiscal year will exceed even the record of $579,430,000 of the fiscal year 1926. Collections during the period from July 1 to September 15 totaled $126,511,503, it is shown by Treasury Department reports, as compared with $117,632,094 during the corresponding period last year, an increase of $8,979,409.

The continuing high level of dutiable imports is proving somewhat discouraging to the agitation for downward revision of the tariff act. Advocates of lower duties have declared that the present high rates are retarding world recovery by offering a barrier to the American market, the best market available to European manufacturers, while our consumers are unable to buy many of the things which they could purchase if the import duties were lower.

The present situation, however, bears out the contention of administration officials that the present rates are not affecting imports, it being pointed out that our imports of finished manufactures from Europe during the fiscal year 1926 were more than eight per cent. greater than during 1925, which also proves, it is asserted, that our people can buy all the imported commodities they wish.

It is further pointed out that the great volume of imports at present rates of duty indicates that with lower duties the United States market would be so flooded with foreign goods as seriously to affect our own manufacturers and labor, and while the administration is not desirous of enacting new tariff legislation

(*Continued on Page 14*)

One of a Camel Cigarette series now running nationally in the magazines

When it's hunters' day at the horse show—and the best jumpers in the land are soaring over the hedges

—have a Camel!

WHEN it's the most exciting day at the horse show. When the famous hunters take water jump, wall and rail in faultless performance. When in the tense moment the judges award the coveted silver trophy—*have a Camel!*

For, all the world over, no other cigarette cheers and satisfies like a Camel. The golden enjoyment of Camels makes every happy holiday happier, adds the sense of well-being to every friendly occasion. Camels are made of the choicest Turkish and Domestic tobaccos grown — they are the cigarettes that never tire the taste. For the first time in the history of smoking, Camels did away with cigaretty after-taste. Millions who could well afford to pay more will smoke only Camels. No other cigarette was ever made so good.

So as you join the gay throngs at the horse show. After each thrilling event—know then the enjoyment of the finest in cigarettes. Have then the best that's made, regardless of price.

Have a Camel!

No other cigarette in the world is like Camels. Camels contain the choicest Turkish and Domestic tobaccos. The Camel blend is the triumph of expert blenders. Even the Camel cigarette paper is the finest—made especially in France. Into this one brand of cigarettes is concentrated the experience and skill of the largest tobacco organization in the world.

Our highest wish, if you do not yet know Camel quality, is that you try them. We invite you to compare Camels with any other cigarette made at any price.

R. J. Reynolds Tobacco Company
Winston-Salem, N. C.

© 1926

No. 1780 is a mighty snappy number that is going big everywhere.

"It's a W D C"

WD C TRADE MARK

No. 1447 is one of our famous Rustics that are now so tremendously popular.

The Most Advertised Pipe In The World

Ten million men are reading Milano advertising now appearing in The Saturday Evening Post, Liberty, Collier's, Life, Elk's Magazine and scores of other publications!

These advertisements are selling the *"Insured"* pipe to **your** trade. They are telling **your** customers what a cool, sweet, quality pipe Milano is.

We're backing you up with the most powerful pipe advertising ever written. Co-operate by featuring Milano—the Sweetest Pipe in the world!

WM. DEMUTH & CO.

World's Largest Manufacturer of Fine Pipes

230 Fifth Avenue New York City

MILANO

"The Insured Pipe"

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latchstring is always out.

CONSOLIDATED CIGAR CORPORATION GETS FAVORABLE DECISION ON HARVESTER CASE

A decision has just been handed down by a special master in the United States District Court for New York State stating that the title "McCormick's Harvester," for cigars manufactured by the McCormick Cigar Corporation, of Buffalo, N. Y., infringes on the title "Harvester" which is the property of the Consolidated Cigar Corporation.

This decision is the outcome of a suit begun more than three years ago by the Consolidated Cigar Corporation, and which has been fought consistently by the McCormick Cigar Corporation up to the present time.

The decision states that the McCormick Cigar Corporation has infringed the title of the Consolidated and that the McCormick Corporation should be restrained from any further use of the title "Harvester," and should pay damages to the Consolidated Cigar Corporation, and also pay to the Consolidated the profits derived from the sale of their "McCormick's Harvester."

GERMAN NITROGEN OUTPUT CAUSING CHEAP FERTILIZER

An item of interest to tobacco growers is the statement recently made that the German synthetic nitrogen output is now nearly twice that of the English companies which are marketing a natural nitrate from Chili, and this has caused a slump on the English Stock Exchange of the stock of the English nitrate companies.

This has caused a recent conference to be held in Chile between the Chilean Government and the importers of nitrates in the various countries. Four importers from the United States were represented and it was agreed to organize to help to promote the sale of the natural nitrate in competition with the synthetic product from Germany.

Already the English companies are spending $500,000 a year in the United States to educate the farmer and will probably increase this amount very shortly.

The German product is selling 25 per cent. cheaper than the Chilean nitrate and this has caused the English companies to cut their prices 5 per cent. and a greater cut is expected since the Chilean Government will probably reduce their taxes on this product, which at the present time is quite heavy. The tax at the present time amounts to approximately 25 per cent.

Few synthetic products, if any, have proved to be of precisely the same quality as the natural products, and there will probably be plenty of demand for both the natural and synthetic nitrate.

It is certain, however, whatever may be the merits of the two products, that American farmers will be able to buy whichever nitrate they desire at a lower price than heretofore, as a price-cutting war has already started.

For the Taste and Purse of Every American Smoker

No tobacco in the world combines so many of the essentials to the making of a *good mild* cigar as the Porto Rican leaf.

Grown in a soil free of chlorides, it possesses the free-burning quality indispensable to all the first grade tobaccos. Fine and clear of color, it has that aromatic smoothness which is the delight of all judicious smokers. Being imported free of duty, it can be manufactured economically.

The entire 1925 Porto Rican crop was sold with no hold-overs and the 1926 quality harvest is now in a fair way to be disposed of similarly. These facts clearly show that cigar manufacturers are more than eager to please the fancy of American smokers who favor the particular *mild* quality that Porto Rican tobacco—either wholly or in a blend—gives to every *good* cigar.

Buyers of Porto Rican tobacco or cigars, are advised to look for the Guarantee Stamps which the Government of Porto Rico requires to be affixed on all genuine native leaf tobacco and manufacture of same. Such stamps assure the true origin of all your purchases.

Booklet containing full information on Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

FAIR TRADE LEAGUE BECOMES FAIR TRADE "ASSOCIATION"

New York, September 29.

The members of the American Fair Trade League, who include nearly a thousand leading manufacturers and distributors doing business in every State of the Union, have voted almost unanimously in favor of substituting the word "Association" for the word "League" in the name of this organization. Edmond A. Whittier, secretary-treasurer of the organization, has just announced in a bulletin to members the result of the referendum on the change of name, which takes effect immediately.

The question was brought up at the annual meeting here on June 30. Those who proposed the change urged that the word "League" implies an organization with a single objective, such as the "Anti-Saloon League" or the "Tariff Reform League," whereas the term "Association" is better suited to a trade organization interested in all matters pertaining to the improvement of business practices.

It was decided that the term "Association" is more in accordance with the objectives of the organization, which are stated as follows:

"1. To aid in the re-establishment and continuance of fair competitive commercial conditions;

"2. To promote honesty in manufacturing, in advertising, and in merchandising, for the mutual interest of the consumer, the middleman and the manufacturer;

"3. To bring to the public attention the existing evils in merchandising methods which operate to the injury of society;

"4. To act as a clearing house of information concerning trade practices and systems, and legislation relating thereto.

"5. To aid in securing the enactment and enforcement of laws, state and national, that will:

"6. (a) prohibit and penalize unfair competition;
(b) prohibit and penalize dishonest advertising;
(c) prevent the elimination of the smaller business man by unfair methods;

"7. And to secure to the public the benefits and protection of stable, uniform retail prices upon all trade-marked and branded goods."

A. T. CO. ANNOUNCES NEW "JOHNNY WALKER" PACKING

A new packing of the famous "Johnny Walker" cigarettes has just been placed on the market by the American Tobacco Company. The new package is wrapped in foil and contains twenty cigarettes to retail at twenty cents per package. The wholesale price to the trade is $8.40 per thousand.

SAM PALEY RETURNS FROM CUBA

Sam Paley, of the Congress Cigar Co. ("La Palina"), returned last week from a trip to Cuba, where he has been for some time.

News from Congress

(*Continued from Page 10*)

there is a feeling among Republican leaders that if such legislation is undertaken the rates should be raised, rather than lowered, in order to afford further protection to our industries.

It is contended by the Democrats that the present tariff works to the disadvantage of the farmer, who must pay high prices for what he buys and is barred from foreign markets for his products because of resentment against our tariff. It is answered by the Republicans that the American farmer is barred from foreign markets, not by the tariff but because Europe is turning to other agricultural countries which can quote lower prices, and that his best market is among the labor of our factories and mills and depends largely upon the ability of that labor to find continuous employment at good wages.

NEW YORK CHAMPION GUESSERS

These Should Be Valuable as Official Audience Estimators of Future Contests

How many cigarettes can be packed into cigar stores' show windows?

No, that isn't merely a modernized version of the ancient query about Ann's antiquity. The Philip Morris Company, manufacturers of cigarettes, announced last night the winners of a unique contest which has been in progress in seven United Cigar Stores in the past two weeks. Each store had a window piled high with "Marlboro" cigarette packages, and cash prizes ranging from $100 to $2.50 were announced as the awards which would be made for the most accurate estimates of the number of cigarettes in each window.

The names of the winners of first and second prizes to be announced in the stores on Saturday, September 25th, are as follows:

Store No. 116—Broadway and Twenty-third Street, New York City:

Contents of window—1,173,440 cigarettes.

First award, $100 to W.J. Beebe, 244 West Twenty-fourth Street, New York City. Mr. Beebe's estimate was 1,172,320. Second award, $50 to Nick Isoldi, 949 Broadway, New York City. His estimate was 1,172,000.

Store No. 47—Broadway, corner Thirty-third Street, New York City:

Contents of Window—362,160 cigarettes.

First award, divided between W. H. Shindler, 23 West Ninety-third Street, and W. Bonynge, Millburn, N. J., Box 24. Both men estimated 362,200 cigarettes. Second award, $50 to E. E. O'Callaghan, Jr., 43 West Thirty-third Street, New York City, who estimated 362,220.

Store No. 420A—Broadway and Forty-second Street, New York City:

Contents of window—275,720 cigarettes.

First award divided between Margaret Gans, 562 Thirty-sixth Street, Woodcliff, N. J., and E. Pollard, 593 Tenth Avenue, New York City, each of whom won $50 by estimating 275,800 cigarettes. Second prize to S. Brand, 492 Park Avenue, West N. Y., N. J., who estimated 275,500.

Store 252—Broadway and Wall Street, New York City:

Contents of window—296,880 cigarettes.

First award of $100 to W. T. Riley, 390 Warburton Avenue, Yonkers. Mr. Riley was the one person in literally hundreds of thousands of contestants who succeeded in "estimating" exactly the right number, 296,880.

Store 690—Broadway and Seventy-second Street, New York City:

Contents of window—395,400 cigarettes.

First award of $100 to H. von Hassel, 1148 Halsey Street, Brooklyn, who estimated 395,422. Second award of $50 to Al Meaney, 170 West Seventy-third Street, who estimated 395,360.

Store 919—582 Atlantic Avenue, Brooklyn, N. Y.:

Contents of window—175,720 cigarettes.

First award of $100 to Sam Edwards, 2310 Walton Avenue, Bronx, who estimated 175,720. Second award of $50 divided between John Hansen, 607 Warren Street, Brooklyn, and H. W. Walker, 10 Third Avenue, Brooklyn, one of whom estimated 175,700; the other 175,740.

Store 123—351½ Fulton Street, Brooklyn, N. Y.:

Contents of window—207,280 cigarettes.

First award divided between three tie scores: John Hansen, 607 Warren Street, Brooklyn; Etta Ditmer, 2401 Hugh Street, Brooklyn, and Laura Mertz, 740 Madison Street, New York City. Their "estimates" were, respectively, 207,300; 207,300, and 207,260. Second award of $50 to John Vastola, 10457 118th Street, Richmond Hill, L. I., who estimated 207,250.

JUNE FIGURES SHOW INCREASE IN CLASSES A AND C

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of June, 1926, just issued by the bureau. (Figures for June, 1926, are subject to revision until published in the annual report):

Products		*June, 1925*	*June, 1926*
Cigars (large):			
Total	No.	569,743,013	576,561,866
Cigars (small)	No.	43,657,700	35,254,614
Cigarettes (large)	No.	911,284	1,176,537
Cigarettes (small)	No.	7,434,013,425	8,486,337,520
Snuff, manufactured	lbs.	2,605,031	3,093,633
Tobacco, manufactured	lbs.	32,025,324	33,233,316

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of June:

Products		*June, 1925*	*June, 1926*
Cigars (large):			
Total	No.	17,192,615	16,058,490
Cigars (small)	No.	1,000,000	1,500,000

Tax-paid products from the Philippine Islands for the month of June:

Products		*June, 1925*	*June, 1926*
Cigars (large):			
Total	No.	16,093,987	13,883,074

GRANGER ROUGH CUT

in

THE SATURDAY EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

The "pipe-wrestling" days are gone forever!

IF YOU KNOW any old dodo who still dotes on the idea that mastering a pipe means weeks of rough wrestlin'... a bitter struggle and not much sport after all... play him this record—it'll be melodious music to his ear-drums:

Licking a pipe into shape is today the most popular of all popular pastimes. Granger Rough Cut is making pipe-smoking the great American sport. Men who could never go near a pipe now quaff bowlful after bowlful of Granger... from sun-up till sun-down.

For Granger's MADE for pipes... mellowed by the same grand old Mellowing Secret that put Jim Wellman in "Who's Who" back in the seventies. And glue this in the old dodo's derby: A pipe packed with Granger is "20 *degrees cooler inside*"—for its rough cut flakes burn with the spark retarded... slow and cool!

No better pipe tobacco was ever made, yet packed without any fancy frills it comes at a price that's truly a Scotchman's bargain.

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, the foil-pouch package is ten cents

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

AUGUST PRODUCTION SHOWS INCREASE FOR CLASSES A AND C

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of August, 1926, and are issued by the bureau. (Figures for August, 1926, are subject to revision until published in the annual report):

Products	*August, 1925*	*August, 1926*
Cigars (large):		
Class A .....No.	225,278,558	266,387,685
Class B .....No.	100,445,160	86,734,180
Class C .....No.	215,682,053	225,835,412
Class D .....No.	13,292,673	13,022,861
Class E .....No.	2,733,595	2,261,409
Total.....No.	557,432,039	594,241,547
Cigars (small) .....No.	35,915,800	27,047,000
Cigarettes (large) ....No.	930,913	1,485,150
Cigarettes (small) ....No.	6,983,026,833	8,068,005,450
Snuff, manufactured...lbs.	2,932,647	3,003,131
Tobacco, manufactured.lbs.	32,425,349	32,806,326

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of August:

Products	*August, 1925*	*August, 1926*
Cigars (large):		
Class A .....No.	13,364,415	6,466,250
Class B .....No.	1,147,875	640,000
Class C .....No.	4,643,550	3,178,500
Class D .....No.	11,175	....
Total.....No.	19,167,015	10,284,750
Cigars (small) .....No.	1,000,000	988,000
Cigarettes (large) ....No.	406,400	600,000
Cigarettes (small) ....No.	82,000	43,000

Tax-paid products from the Philippine Islands for the month of August:

Products	*August, 1925*	*August, 1926*
Cigars (large):		
Class A .....No.	21,069,352	14,033,685
Class B .....No.	235,445	112,657
Class C .....No.	157,237	28,252
Class D .....No.	310	3,126
Class E .....No.	70	....
Total.....No.	21,462,414	14,177,720
Cigarettes (large) ....No.	300	600
Cigarettes (small) ....No.	143,160	65,180
Tobacco, manufactured.lbs.	132	183

Note: Quantities of tax-paid products shown in above statements are indicated by stamp sales for the month.

Supplement to the August Statement of Internal Revenue Collections

Taxes	*August, 1925*	*August, 1926*
Admissions to theatres and other places of amusement	$1,406,850.42	$1,157,343.39
Automobiles and motorcycles	10,197,896.15	4,823,012.29
Cereal beverages	....	22,590.33
Documentary stamps, etc.:		
Bonds, capital-stock issues, etc.	2,458,801.33	1,144,085.61
Capital-stock sales or transfers	1,219,396.60	1,228,325.50
Sales of produce (future delivery)	357,256.07	296,260.85
Playing cards	278,071.10	319,949.80
Tobacco Manufactures:		
Cigars	3,874,894.62	2,138,987.67
Cigarettes	20,956,638.17	24,214,909.29
Snuff	527,876.47	540,563.62
Tobacco, chewing and smoking	5,836,776.75	5,905,231.79

Note: In the Revenue Act of 1926, admission taxes are the same as in the Revenue Act of 1924, with the exception that admissions of 75 cents or less, instead of 50 cents or less, are exempt; tax on automobiles and motorcycles reduced from 5 per cent. to 3 per cent.; reduction in tax on all classes of large cigars and on small cigars; repeal of the stamp tax on conveyances, powers of attorney and certain other documents; and tax of one-tenth cent per gallon levied on cereal beverages.

TOBACCO TAXES INCREASE

(*Continued From Page 6*)

greater part of the increase in income tax receipts was from corporations, which paid taxes totaling $1,094,979,734, as compared with $916,232,697 in 1925, an increase of $178,747,037, the collections from individual income taxes, totaling $879,124,407, showing an increase of only $33,698,054.

The cost of administering the tax laws during the fiscal year was $34,948,483, or $1.23 for each $100 collected, as compared with a cost of $1.44 for each $100 collected in the fiscal year 1925. The largest taxpayers among the States were New York, $733,729,533; Pennsylvania, $252,317,837; Michigan, $225,629,148, and Illinois, $216,719,787.

INDUSTRIAL THRIFT AND SAVINGS PLANS

Simplicity, safety and flexibility are the fundamental characteristics of a good industrial thrift and savings plan, according to the new report on the subject issued by the Policyholders' Service Bureau, Metropolitan Life Insurance Company.

After defining each of the fundamentals, the report goes into the details of the types of thrift and savings plans in use in industry—those where the company acts as an agent for a savings bank; the plan under where the company assumes the custody of the employees' funds; the type plan where the company takes no part in the actual operation of a savings plan but encourages saving by offering a cash incentive; and an insured thrift plan. Various forms used by companies operating industrial thrift plans are used as illustrations in the new report.

The actual experience which various industrial concerns have had in the working out of the plans are cited for the benefit of Metropolitan group insurance policyholders who are conducting or planning to start thrift and savings plans.

A limited number of the reports are available without charge and may be secured by interested industrial concerns who request them from the Policyholders' Service Bureau, Metropolitan Life Insurance Company, 1 Madison Avenue, New York City.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO — MANUFACTURERS OF HIGH GRADE CIGAR BOXES — CEDAR SAW — OLD PLAYING CARDS KILLS — LABELS, RIBBONS, CIGAR MAKERS SUPPLIES — TEL. ASHLAND 6343 — ESTABLISHED 1875. — 637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

CLUB MONOGRAM:—44,742. For cigars. August 30, 1926. Eduardo Gonzalez & Co., Tampa, Fla. (Registrant claimed to have been using this trade-mark for over four years.)

LAK-NIK:—44,752. For all tobacco products. September 14, 1926. Ruy Suarez & Co., New York, N. Y.

SAN-NIK:—44,753. For all tobacco products. September 14, 1926. Ruy Suarez & Co., New York, N. Y.

HOLLARD STAR:—44,754. For cigars. September 1, 1926. Halpern Leaf Tobacco Co., Philadelphia, Pa. (The trade-mark, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant by a transfer from Joseph Hollard & Sons, Philadelphia, Pa., June 4, 1926.)

JOLLY NIGHT:—44,755. For cigars and tobacco. September 15, 1926. Chas. Sprenkle, Red Lion, Pa.

QUALITY WINS:—44,759. For cigars, stogies, little cigars and cheroots. September 18, 1926. J. A. McAdoo, Charlotte, N. C.

MIKE AND IKE:—44,760. For cigars, stogies, little cigars and cheroots. September 18, 1926. J. A. McAdoo, Charlotte, N. C.

MACK AND IKE:—44,761. For cigars, stogies, little cigars and cheroots. September 18, 1926. J. A. McAdoo, Charlotte, N. C.

TRANSFERS

VANDERBILT CLUB:—21,443 (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered January 23, 1911, by Kiessling Cigar Co., Chicago, Ill. Transferred to J. B. Meyer & Co., Chicago, Ill., August 14, 1926.

VANDERBILT CUP:—16,590 (Tobacco World). For cigars, cigarettes and cheroots. Registered November 9, 1908, by Kiessling Cigar Co., Chicago, Ill. Transferred to J. B. Meyer & Co., Chicago, Ill., August 14, 1926.

VANDERBILT HOTEL:—21,444 (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered January 23, 1911, by Kiessling Cigar Co., Chicago, Ill. Transferred to J. B. Meyer & Co., Chicago, Ill., August 14, 1926.

HOTEL VANDERBILT:—21,445 (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered January 23, 1911, by Kiessling Cigar Co., Chicago, Ill. Transferred to J. B. Meyer & Co., Chicago, Ill., August 14, 1926.

FLOR DE VANDERBILT CLUB:—21,446 (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered January 23, 1911, by Kiessling Cigar Co., Chicago, Ill. Transferred to J. B. Meyer & Co., Chicago, Ill., August 14, 1926.

WAGE SCALE:—30,817 (Tobacco Leaf). For cigars, cigarettes, cheroots and tobacco. Registered December 20, 1905, by Jas. H. Hilton, Owensboro, Ky. Transferred to Bennett Tobacco Co., Owensboro, Ky., and re-transferred to Axton-Fisher Tobacco Co., Inc., Louisville, Ky., September 10, 1926.

LORINGTON:—33,628 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots and tobacco. Registered November 8, 1907, by Heywood, Strasser & Voigt Litho. Co., New York, N. Y. Transferred to Teijeiro & Garcia, New York, N. Y., September 16, 1926.

GEORGE KENDALL:—15,940 (National Registration Bureau of Milwaukee). For cigars, cigarettes and cheroots. Registered February 10, 1909, by A. C. Henschel & Co., Chicago, Ill. Transferred to Wm. D. Castro, Chicago, Ill., and re-transferred to Famo Cigar Co., Milwaukee, Wis., July 17, 1926.

THE BROKEN AGREEMENT
By M. L. Hayward

On a certain Sunday a New York tobacco dealer gave Henry Everett a check on a New York bank.

"It's understood that you're not to present this check until next Saturday," the dealer stipulated.

"I'm willing to take it on that condition," Everett agreed, and pocketed the check.

The next morning, which would be Monday, according to the calendar, the dealer met Everett and Joseph B. Stadtmauer in front of the bank building.

"I came down this morning to get your check certified," Everett announced.

"Glad you told me," the dealer remarked—and entered the bank.

"There's liable to be trouble over this check, and I'd better endorse it over to you," Everett suggested, and he and Stadtmauer entered the bank, Everett endorsed the check, Stadtmauer added his endorsement and pushed it through the paying teller's window.

"Payment stopped three minutes ago," the teller informed him, and Stadtmauer sued the dealer on the check.

"You knew that Everett took the check on a condition that he broke," the dealer protested.

"I admit that, but I was not bound by any conditions between you and Everett," Stadtmauer retorted.

On this admission, however, the New York Supreme Court, in a recent case reported in 213 New York Supplement, 33, ruled in favor of the dealer.

"The check having been made and delivered upon a condition, whether it be called a condition precedent or a condition subsequent, and the condition violated by the payee, it seems to me to be clear that defendant had a right to rescind the transaction to that extent at least and to stop the check," said the Court.

NEW BAYUK FACTORY NEAR COMPLETION

The splendid new building of Bayuk Cigars, Incorporated, located at Ninth Street and Columbia Avenue, is rapidly nearing completion and it is hoped will be ready for occupancy next week. The new factory will house the executive offices of the corporation beside providing much-needed additional space for cigar manufacturing.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK
BOSTON MAGELLAN BUILDING — CHICAGO — FIRST NATIONAL BANK BLDG. TAMPA — RICHARDSON ST. NEW ORLEANS — 343 SANSOME ST. SAN FRANCISCO

The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

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WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
Write for your FREE copy.
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

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VOLUME 46 No. 20

THE TOBACCO WORLD

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

First Impressions Are Lasting

Make Them Good—With Wooden Cigar Boxes

"THE apparel oft proclaims the man"; so too, the box proclaims the cigar. The importance of a good first impression, an attractive exterior for the cigars you manufacture, cannot be too strongly stressed.

Wooden cigar boxes are far superior to substitute containers. They reflect the quality of the cigar, permit examination and comparison before purchase, and "naturally" keep cigar quality at the peak, from factory to smoker.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"

OPTIMO CIGARS (VERY MILD)

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each, f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 OCTOBER 15, 1926 No. 20

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Harry Blum's
NATURAL BLOOM
The Cigar of Quality
1300 1ST AVENUE
NEW YORK CITY

We Increase the Sale of Our Customers Product by Building Better CIGAR BOXES

LESCHEY BETTER BOXES MYERS

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Worlds Largest Manufacturers of CIGAR BOXES
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Wolverine CIGAR MACHINES
BUNCH BREAKERS
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PULTE-KORRECK MACHINE CO.
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"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US
Windsor Cigar Box Co.
WINDSOR PENNA.
After all nothing satisfies like a good cigar

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes
H. E. BAIR & CO.
HANOVER PENNA.
After all nothing satisfies like a good cigar
"Quality Cigar Box Manufacturers For More than Fifty Years"

LA PALINA
CIGAR

Volume 46 — THE TOBACCO WORLD — Number 20

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, OCTOBER 15, 1926 — Foreign $3.50

FRED HIRSCHHORN HEADS TOBACCO GROUP FOR RED CROSS ROLL CALL

Fred Hirschhorn, of the General Cigar Company, heads as volunteer Roll Call chairman a special Tobacco group to enlist the maximum response throughout the tobacco trade of New York City to the annual Red Cross Roll Call opening November 11, Armistice Day, for funds to maintain the organization's relief work and public health program. Mr. Hirschhorn will be assisted by Mr. Dushkind of the Tobacco Association on the Exchange.

The tobacco group is one of the first 100 groups formed in accordance with the campaign plan of committee organization of the city into various industrial, banking, mercantile and professional groups which will carry the Roll Call appeal into every branch of industry. It is anticipated that by the opening of the Roll Call approximately 200 such groups will be functioning throughout the city representing a total of some 4500 volunteer chairmen, committeemen and captains.

Plans for comprehensive activity throughout the group are already in operation under the leadership of Mr. Hirschhorn, and he has set as his goal a 100 per cent. enrollment with a Red Cross button on every person in the tobacco field.

Aid for the ex-service man and his dependents constitutes a major part of the Red Cross program in New York. More than 4000 wounded veterans, men still in service, and members of their families were aided during the year, according to the last annual report of the Chapter. Legal assistance, money loans and medical advice are included in this work.

Other outstanding metropolitan activities are the disaster relief and the public health program, under which more than 616,000 surgical dressings were supplied during the year to hospitals of the city, and which also covers nursing service, first aid, and work in home hygiene and care of the sick.

COLWELL CIGAR MACHINE CORPORATION

The Colwell Cigar Machine Corporation announce that they have succeeded the Colwell Cigar Machine Company, and have also removed their offices from 131 Washington Street, Providence, R. I., to 25 Congress Avenue, of the same city. The Colwell Cigar Machine Corporation is represented by H. L. Bush, who has been making his headquarters in Tampa, Fla., for some time, where he has placed a goodly number of their machines with prominent cigar manufacturers there.

SECOND CONNECTICUT INSCRIPTION NOT ENTIRELY SATISFACTORY

According to information furnished by persons present at the second inscription of Connecticut tobacco held at Hartford on October 1st, the sale proved very disappointing.

Offers on many lots of the old tobacco were so low that the lots were withdrawn from the sale rather than allow them to be sold at a sacrifice which present conditions in the leaf tobacco market did not warrant. Of the seventy-four lots offered at the inscription, fifty were withdrawn on account of too low bid. As a result, it is thought highly improbable, at this time, that there will be any further attempt to dispose of tobacco by the inscription method in this country.

TOM KEENE CIGAR COMPANY ORGANIZED

The Tom Keene Cigar Company, recently organized among prominent jobbers who have been distributing the "Tom Keene" cigar for many years, have acquired the title "Tom Keene" from the General Cigar Company and will begin manufacturing this brand just as soon as it is possible to get their factory in operation.

Gerald Goldsmit, well-known cigar distributor of Pittsburgh, is prominent in the organization of the new company, and Malvin Haas, well-known cigar manufacturer of Cincinnati, it is understand, will be in charge of the manufacturing of the "Tom Keene" in the future.

The "Tom Keene" was at one time one of the leading brands of the General Cigar Company, and at one time is reported to have been sold at the rate of more than 100,000,000 a year. Recently other brands of the General have caused the "Tom Keene" to be pushed to the rear but there has always remained quite a good volume of business on this brand, and recently it has retailed at three for twenty cents.

The new owners plan to place the brand on the market to retail at five cents and it is believed it will prove a tremendous seller at the new price.

GEORGE C. SHERMAN IMPROVING

George C. Sherman, president of the Universal Tobacco Machine Company, who has been forced to be away from his office the greater part of the time since early last August is reported to be slowly improving at the present time, and anticipates returning to his desk in a short time.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

DECLINE IN CIGAR PRODUCTION REFLECTED IN CIGAR BOX PRODUCTION

Washington, D. C., September 30.

The Department of Commerce announces that, according to data collected at the biennial census of manufactures, 1925, the establishments engaged primarily in the manufacture of wooden cigar boxes reported products valued at $12,924,806, a decrease of 12.6 per cent. as compared with $14,796,255 in 1923, the last preceding census year.

In addition, wooden cigar boxes were manufactured to some extent by establishments engaged primarily in other industries. The value of such commodities thus produced outside the industry proper in 1923 was $733,407, an amount equal to 5 per cent. of the total value of products reported for the industry as classified. The corresponding value for 1925 has not yet been ascertained but will be shown in the final report of the present census.

Of the 155 establishments reporting for 1925, forty-seven were located in Pennsylvania, eighteen in Ohio, fourteen in New York, nine in Michigan, eight in Florida, eight in Illinois, and the remaining fifty-one in twenty-one other States. In 1923 the industry was represented by 170 establishments, the decrease to 155 in 1925 being the net result of a loss of twenty-three establishments and a gain of eight. Of the twenty-three establishments lost to the industry, seventeen had gone out of business prior to 1925, four reported commodities other than wooden cigar boxes as their principal products in 1925, and, were therefore transferred to the appropriate industries, one was combined with another establishment, and one reported products valued at less than $5000. (No data are tabulated at the biennial censuses for establishments with products under $5000 in value.)

The statistics for 1925 and 1923 were summarized in the following statement. The figures for 1925 are preliminary and subject to such correction as may be found necessary upon further examination of the returns:

	1925	1923	Per Cent. of Decrease (—)
Number of establishments	155	170	—8.8
Wage earners (average number)*	4,836	5,101	—5.2
Maximum month	Nov. 5,266	Oct. 5,495	
Minimum month	Apr. 4,550	May 4,844	
Per cent. of maximum	86.4	88.2	
Wages	$ 3,966,578	$ 4,170,639	—4.9
Cost of materials (including fuel and electric power)	5,450,395	6,249,422	—12.8
Products, total value	12,924,806	14,796,255	—12.6
Value added by manufacture**	7,474,411	8,546,833	—12.5
Horsepower	5,113	6,054	—15.5

* Not including salaried employees.

** Value of products less cost of materials.

BALTIMORE JOBBERS MERGE

The Neudecker Tobacco Company, one of the largest distributors of cigars and tobacco products in Baltimore and vicinity has effected a merger with the well-known jobbing firm of the Requard-Justice Cigar Company, of the same city.

The merger became effective on September 27th and the combination will continue business under the name of the Neudecker Tobacco Company. Mr. Requard issued the statement that all accounts due the Requard-Justice Cigar Company, should be paid direct to the Neudecker Tobacco Company.

CONGRESS MERGER DENIED

Persistent rumors going the rounds of the trade to the effect that the Congress Cigar Company was about to be merged with the Porto Rican-American Tobacco Company, or another large manufacturing concern, have been emphatically denied by Sam Paley, President of the Congress Cigar Company, although it is not denied that offers have been made.

The Congress Cigar Company is now producing over a million "La Palinas" a day in their several factories, and are very well satisfied to "go it alone" for some time to come.

HOWARD F. PENT, JR., TO WED

On October 16th, it is announced, Howard F. Pent, Jr., son of the president of the Coraza Cigar Company, will lead Miss Mary Margaret Gallagher, daughter of Joseph F. Gallagher, vice-president of Otto Eisenlohr & Brothers, Incorporated, to the altar in Our Lady of Lourdes Church, in Overbrook, Pa. Cardinal Dougherty, of the Philadelphia Diocese, will officiate. Immediately following the ceremony there will be a wedding breakfast served at the home of the bride, Woodbine Avenue, Overbrook.

YAHN & McDONNELL ADDS ANOTHER STAND TO THEIR CHAIN

Another cigar stand was added to the chain operated by Yahn & McDonnell in this city last week, when the cigar stand on the first floor of the new Bell Telephone Building, Nineteenth and Arch Streets, was opened for business. The new building contains all the executive offices of the Bell Telephone Company, in this city. Jerry Feldman, who formerly assisted Charles Lloyd in the management of the stand at the Hotel Benjamin Franklin, will be in charge.

FRINGS BROTHERS COMPANY BANQUET

Salesmen of Frings Brothers Company attended a banquet at the Hotel Adelphia on October 2d, where plans were formulated for an aggressive campaign on Frings "Three Brothers" cigar. At the close of the festivities it was unanimously agreed that the salesmen assembled would sell at least fifteen million "Three Brothers" within a year.

A "TOPIC" NOW FOR FIVE CENTS

To meet the popular demand Bobrow Brothers have placed a five-cent size of the well-known "Topic" cigar on the market. The other sizes of the "Topic" will be continued.

WHAT IS SALESMANSHIP?

THE other day the writer had a visit at his home with an old friend of his who is sales manager for a very large wholesale grocery concern, with a large staff of men selling to the retail trade. Getting off to one side, we discussed various phases of advertising and selling and in the course of our conversation, the writer asked this gentleman to define his meaning of salesmanship in the light of his own contracts and experiences.

His answer was something to this effect:

"Salesmanship implies a great deal more than the mere taking of orders. It is the ability to sell the retailer those articles which he does not want to stock. Little, if any, salesmanship is required to sell something which is an established leader and in great demand. An office boy can go out and have little trouble getting orders of that kind. But if the dealer can be induced by the salesman to stock such items towards which he is prejudiced, that is salesmanship.

"The great trouble is that there are any number of salesmen who fail to realize that they cannot make a success of anything on which they are not sold themselves. This sounds childish but it is the naked truth. My long experience both as a salesman and sales manager has convinced me that it is an easy matter for a salesman to sell himself to a product if he honestly believes in its merits and in its sales possibilities. It is all in the state of mind. Another great shortcoming that I have found with a lot of salesmen is that they are too apt to work along the line of least resistance and instead of selling the full line, they just take orders for the brands or items which practically sell themselves.

"This type of salesman can never hope to forge ahead and if anything at all he is bound to be weeded out eventually. Now, it is the policy of my house to push unadvertised brands and I know it is a much harder proposition to sell an unknown article as compared with a similar one that is advertised. But I know it to be a fact that quite a few salesmen seem to have great difficulty in selling certain items in their line of advertised products. I am at a loss to understand just why this should be except that these men either lack sadly in salesmanship or else they are prejudiced themselves for some unsound or selfish reason."

The above quoted remarks have made a deep impression upon us. Just how do you size up with the distinction that this very successful sales manager has drawn between the man who actually sells and the mere order taker? Think it over seriously, for the class that you choose to be in is most probably destined to make a great difference in your future success and material happiness.

"THE BURNING QUESTION."

ENGLISH WOMEN DECIDE TO SMOKE CIGARS

Women of Wallasey, Cheshire, Eng., formed a club a short time ago with the object of the organization stated as a desire to show their independence of masculine domination. After some discussion, it was finally decided by popular vote of the members that the best and most effective way to do this was for the women to smoke cigars in public. Lots were drawn to determine who should be the first to make their public appearance. It is expected, of course, they will smoke British-made brands.

THE BRITISH CIGAR

Some curious points were ventilated by Mr. J. L. Van Gelder, of John Hunter, Morris & Elkan, Limited, in the course of an interview which *The Cigar and Tobacco World* had with him on the subject of British cigar production. One was that out of the sixty million pounds sterling yielded by tobacco as a contribution to the national revenue, probably one-fifth was wasted; smokers literally threw away several millions of value in duty and cost every year in the unused portion of every smoke that was discarded.

Another point was that although the duty on imported cigars was higher than the duty on raw tobacco, 15s. 7d. compared with 8s. 2d., imported cigars really contributed relatively less to the revenue than British cigars. While a Corona-Corona, for example, out of the magnificence of its half-crown contributes about 3½d. in duty, or less than an eighth of its selling value, the humble British cigar at 8d. contributes 2d. to the revenue—or fully one-fourth of its selling value. In other words, the lower the price of the cigar, the higher its contribution to the revenue.

Mr. Van Gelder was very strong on the duty incumbent on every cigar merchant to do all in his power to develop the sales of British cigars. "There is much," he said, "in suggestion, and just as the extensive advertising of cigarettes in the public press of recent times has given an undoubted impetus to cigarette smoking, so the continued reiteration of the qualities of British cigars, of the skill that is devoted to their production and the excellent tobacco used in their manufacture, must inevitably affect their consumption. If every cigar merchant would star British cigars in his sale room, and every tobacconist would put British cigars in his shop-window, emphasise the fact that they are British, and call out to the patriotism of the smoker on their behalf, there would undoubtedly be a reaction in favour of the home production."

Curiously enough, cigar smoking is much more prevalent in the provinces, proportionally speaking, than in London. The well-to-do provincial regards cigars almost as a religion. He treats them with reverence, and lays down a crop or a brand as his forbears laid down port. In London, which years ago was the great centre of cigar smoking, what with dinner dances, theatres, golf and cigarette advertising, cigars have completely lost their old supremacy, and it is up to the cigar merchant to do all he can to restore them to something like their former popularity.

Questioned with regard to the quality of the tobacco coming over this year, Mr. Van Gelder stated that the Sumatra crop was exceedingly good. "In fact," he said, "it is such very fine wrapper tobacco that I have bought more than ever this year, it is such a good colour and has such good smoking properties—qualities which, of course, are so essential in wrapper tobacco."

Havana tobacco also, it appears, is coming over in excellent quality this year. It is perhaps not generally known that all the best British cigars are made with Sumatra wrappers and Havana fillers. During the past fifteen or twenty years there has been quite a revolution in the cigar industry in this country. In the old days, when the working man and the city clerk smoked cigars instead of the inevitable fag, cigars were turned out by the million in London and provincial factories and retailed at 1d., 2d. and 3d., such a figure as 4d. commanding what was regarded almost as

(*Continued on Page 12*)

PORTO RICAN TOBACCO AGENCY HAS ATTRACTIVE EXHIBIT AT THE SESQUI

One of the most artistic exhibitions, considering the small outlay at the Sesqui-Centennial Exhibition at Philadelphia, is that of the Tobacco Guarantee Agency of the Government of Porto Rico.

The fact that some of the States, manufacturers and associations appropriated as much as $100,000 for their particular exhibits, did not discourage Francisco Linares, agent of the Tobacco Guarantee Agency, and his rather limited appropriation made him more determined than ever to make a showing commensurate with the importance of his Government and one that the people of Porto Rico could be proud of.

The many visitors that have thronged this booth not only from Porto Rico but from all parts of the United States, as well as from many foreign countries, attest the fact that the propaganda will eventually prove of value to the Porto Rican producers of tobacco and other products.

This exhibit is open seven days a week from early in the morning until late at night, and there is always one of the Tobacco Guarantee Agency personnel in attendance to answer questions and pass out literature.

You will almost invariably find either Mr. Saldana or Mr. Linares on the job at the Porto Rican exhibit at the Sesqui-Centennial, both of them alternating between the New York office and Philadelphia.

HOYO DE MONTERREY EXHIBIT AT THE SESQUI

With the opening of the Cuban Building at the Sesqui-Centennial Exhibition here last week, there is now open to the public a splendid exhibit of the well-known imported clear Havana cigars, "Hoyo de Monterrey."

The entire exhibit consists of a complete carload of Cuban products of all kinds and will have to be returned to Cuba at the close of the exhibition. The "Hoyo de Monterrey" exhibit is attracting considerable attention and favorable comment is being heard on all sides.

The "Hoyo de Monterrey" has been consistently increasing in popularity in this country for some time and this fine exhibit will no doubt do much to further stimulate sales on this brand.

HOLIDAY ACTIVITY BEGINS

Jobbers and dealers are placing their orders for holiday stock in good volume here and everything points to an excellent holiday business this year.

The American Tobacco Company has announced their holiday packings can be procured in their usual attractive wrappings: The "get-acquainted" humidor package of twelve different brands of smoking tobacco will be supplied in an appropriately decorated package. There are eight different packings of the famous "Melachrino" cigarettes, plain, cork and straw tipped, and these will be supplied in packages decorated with holly decorations in colors and artistically tied with red ribbon.

"Pall Malls" are supplied in appropriately decorated packings in fifties and hundreds, cork or plain tip, tied with wide red ribbon and with a greeting card enclosed in each package.

"Herbert Tareyton" cigarettes also are in appropriate packings, and the sixteen-ounce vacuum tins of "Tuxedo" smoking tobacco are also all "dressed up" for the occasion. The sixteen-ounce vacuum tin of "Blue Boar" smoking tobacco will be furnished with a crystal humidor accompanying it, and will retail for $3.

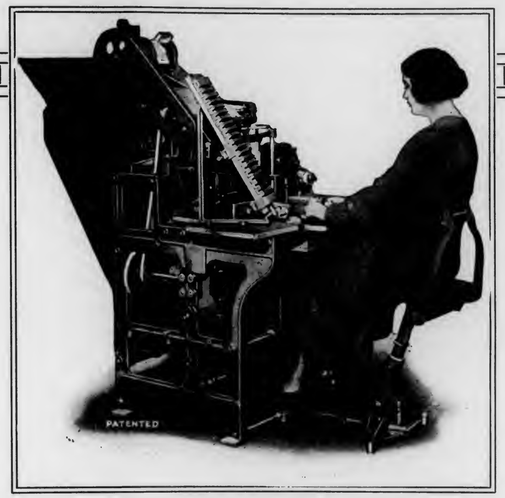
BAYUK FACTORY NEARING COMPLETION

Work on the new Bayuk cigar factory at Ninth Street and Columbia Avenue, is rapidly nearly completion and already several departments of the company are in operation there. Before the end of the year it is expected the complete change of the executive offices from their present home at Third and Spruce Streets, will have been effected and the entire factory building will be running smoothly. When this is accomplished, there will be a much-needed increase in production on their new five-cent "Havana Ribbon."

G. W. HELME EXTRA

Talk in financial circles is to the effect that there will be an extra cash dividend declared in December on common stock of the G. W. Helme Company, the same as has been distributed in the two previous years. Regular dividend is $3.

Better Cigars and More of Them - at Less Cost with *The*



MODEL L Universal Scrap Bunching Machine

$850
Complete
F. O. B. Newark, N. J.

When you place the Model L Universal Scrap Bunching Machine in your factory, you have a certainty, not a probability. In large factories and small factories, in union shops and open shops, all over the country, it has proved its ability to turn out more and better cigars at less cost.

Here's what the Model L Universal is actually doing every day, day in and day out, in factories all over the country:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per day at a labor cost of 75c. to $1.00 a thousand.
2—Making any size straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequalled sizes, up to 1½ in.
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is *lifted* from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove these statements. The price is only $850 F. O. B. Newark, N. J., complete with 1/6 H. P. Motor and folding chair. Write for illustrated folder with complete details.

Another Famous Machine
THE MODEL M Universal Stripping and Booking Machine

For wrapper stripping the Model M is unequalled. It strips wrappers with a clean razor-edge cut, without breaking or tearing, without packing of stock (pads are booked loose and fluffy) and with no wrapping of stock around brush or drive rolls.

Owners of old type Universal Stripping and Booking Machines may have them rebuilt into up-to-date machines, guaranteed the same as new machines.

Universal Tobacco Machine Co.
40 East 34th Street, New York, U. S. A.
Factory: 124 Sussex Ave., Newark, N. J,

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Liggett & Myers Petition Granted for Review of Case

THE United States Supreme Court has granted a petition filed by Liggett & Myers Tobacco Company for a review of the decision of the United States Court of Claims awarding the company $59,610.34 claimed by it as remaining due from the Navy Department on purchases of cigarettes and tobacco during the war. The company claimed that it was entitled to interest on this amount from the date of delivery, which the Court denied.

The suit arose following the delivery by the tobacco company to the Navy of large quantities of cigarettes and chewing and smoking tobacco, the total purchases of which amounted to $483,504.30 at the invoice prices charged by the company, which were five per cent. less than the prevailing market prices. Of this indebtedness $423,893.96 was paid, leaving a balance of $59,610.34 due.

The company was later advised by the department that new prices had been fixed by it for tobacco, which prices were lower than the amounts charged in invoices, which the company refused to accept, and was also advised that under the new schedule of prices there had been an overpayment of $4968.44 made the company, which should be refunded. The department advised the company that if the prices fixed were not satisfactory, claim should be made for the additional amount desired as provided by law. The company filed a claim with the Court of Claims, asking for the $59,610.34 still due, plus interest at six per cent. The Court of Claims allowed the $59,610.34, but refused to add interest, and the company seeks to have the Supreme Court review that decision with a view to determining whether interest is rightly due.

Tobacco Industry Interested in Market Research Conference

Representatives of industrial, commercial and other organizations interested in the field of market research have been invited to attend a conference to be held at the Department of Commerce October 29 for the purpose of discussing various phases of that subject.

This is a question in which the tobacco industry has a decided interest, since the successful marketing of its products depends to considerable extent upon intelligent use of changing conditions throughout the country.

The conference was called at the request of a large number of interested business organizations, and will present an opportunity for the discussion and adoption of a priority list of fundamental research projects in the field of marketing, the study of which will be of benefit to all interested in that phase of distribution.

The problems of marketing which have arisen as a result of the industrial and commercial development of the country are of essential importance to American business interests, it is pointed out by officials of the department. Efficiency in the methods of distribution, the elimination of waste and other important factors play a vital part in the advancement of trade. The forthcoming conference offers an opportunity for those engaged in the consideration of these problems to plan and put into practice systematic methods for their study.

Trade Associations to be Interested in Fire Prevention Week

An energetic program to interest trade associations in the tobacco and other industries in the question of fire prevention is to be undertaken during the coming year by the National Fire Waste Council, it was decided at the fall meeting of the organization, held in Washington last month.

During the past year the council has sought to stimulate interest in this question among trade associations, and was able to furnish statistical data on fire losses to several, but found that for a large part of the industries such data was not available. It is proposed, therefore, to work out a plan by which trade associations may compile statistics relative to the losses of their members, which will give a comprehensive idea of the fire waste in each trade and provide a basis on which fire prevention work may be undertaken.

Plans are also under consideration whereby the various trade associations may hold fire waste contests, with awards for the branches of the trade showing the greatest reduction in fire losses and the most improvement in construction and fire protective devices.

Foreign Manufacturers Favored by Customs Officials Charged

Customs officials are so administering the tariff act as to favor foreign manufacturers, it is charged by Senator Moses of New Hampshire, who has protested to President Coolidge that American manufacturers are not receiving in full the benefits intended to be conferred upon them by Congress in enacting the law.

The methods followed by the customs service in classifying and appraising imports were declared by

(*Continued on Page 14*)

Mixing Luv and Bizness

Deer Pinky. Its a darnd good thing for you that Clumbus Jane has went back to where she cum from. I cood see that you were going to looz your job first thing you new.

Course I kno you workt in the store every day from opening up time til clozing up time just the same as when she hadnt cum to town yet but you told me about being up nites going to shows and partys and everything and you coodnt rite to me ennything but about Jennyveev Jennyveev Jennyveev til I got so I didnt bother to reed your letters only to see how bad you cood get. I hope if I ever get this Jennyveev stuf in my hed sumbody will crown me with a brick. I aint enny wimmin hater but Ime going to be a bizness man and not one of theez petting party Persys like our own deer Rejjy.

I gess I forgot to tell you that Rejjineld came back just like Henry sed he wood when he got good and hungry. But he aint enny better than he was when he went away, but I gess the boss figgers heez got to look after him becaws he was kind of wisht onto him when his fother orfand him by going to states prizzon.

Well what I was going to say Pinky was that I cood see from your letters that you coodnt think about ennything only Jennyveev and I kno youd be thinking in the store all day about how you and her wood go sum place that nite and youd probably giv a man five dollers chanje for a one dollar bill and youd send the rong stug to the rite place and the boss wood wunder what in the sam hill was the matter with you laitly. Then heed ball you out and youd tell him if he didnt like the way you work you cood get another posishon and he cood get annuther clerk. Only probbly you coodnt get another posishon in Squawbridge and youd haf to take a job of water boy on the state road gang and the boss wood haf to get a new clerk that wood be worse than you with the Jennyveev bug in your bean.

So you see its a good thing for you and a good thing for your boss that Jennyveev has flew back to Clumbus. I kno you think you cant get along without her and mebby you even think youre in luv. I dont kno. But you cant mix luv and bizness.

Sure I kno what you are thinking. You are thinking you cood hav bizness all day and luv in the evening and that way it wood all be fine. The only trubble with that is that you can get bizness out of your hed in the evening so it doesnt interfeer with luvving but you cant get luv out of your head in the daytime so it doesnt interfeer with bizness. So I say if luv interfeers with bizness you better giv up bizness until you get where youve got branes enuf for both.

Probbly youd tell the boss it wasnt enny of his bizness what you do in the time out of the store. Plenty of clerks hav told their bosses that in their minds and sum with their tungs, but I gess nun of em ever hav got away with it becaws the boss knoze it aint exackly so. If the way you do and what you do when youre out of the store fixes you so you aint very good when youre in the store, dont it make sum diffrents to the boss? If you danse haf the nite and then make a lot of fool mistakes the next day becaws your branes only working haf strength, aint it the truth that the boss is only getting about haf what he pays for?

I gess the boss coodnt kick about what you do out of the store if it didnt hav enny effeck on your stores work. But it does. Sure. You sqweek it Pinky! It cant help it.

I spoze you are thinking that if only you cood get wize to me you wood hav a lot of things on me and you cood tell me I neednt be so smart trying to giv you advice. All rite. You get ennything on me you can and I wont kick and ennyway you can giv me as much advice as you want to only I gess youll haf to look around sum becaws Ime trying to be a bizness man and not a ladys pet. We got one ladys pet in the store and thats enuf, only Rejjy aint so much of a ladys pet as heed like to be. The trubble is that the ladys dont care much for him. They think heez dum and they dont kno the haf of it at that. Heez the orijjinal John B Dum.

Why one day sinse he came back a customer cum in and bawt sum stuf off of Rejjy and it was $13.97. The customer gave Rejjy a $20 doller bill and he handed back $6.21 worth of chanje. The customer sed "Youre cheeting yourself." Rejjy sed he gesst not, that if he made enny mistakes heed make em in his favor. But the customer sed "I gave you a 20 and you gave me back $6.21 and all I awt to hav is $6.03."

Rejjy sed "I took out $13.79 and that leevs $6.21 so what are you kicking about?"

He talkt like that to a customer Pinky. Why say if Ide do that Ide expeckt to get my face slappt. But the customer just sed "Yung man if youre as crookid as you are dum, when you die theyll haf to berry you in a pretzle." And off walkt the 18 cents Rejjy woodnt take.

(*Continued on Page 14*)

THE BRITISH CIGAR

(*Continued from Page 7*)

a cigar de luxe. In place of this "mass production," the principal cigar factories at the present time devote themselves almost entirely to high-grade work, and produce cigars that are equal to imported goods.

Naturally, under these circumstances, the prices asked now for British cigars are considerably higher, ranging from 3d. to as much as 1s. 3d. or 1s. 6d.—which would have purchased a fine Havana in former years. But then, as Mr. Van Gelder points out, not only is the very finest tobacco obtainable put into the present-day high-grade British cigar, purchased at very high prices in Amsterdam and Havana, but labour costs certainly 100 per cent. more, while the tobacco duty—an important factor in the industry—is 8s. 2d. where it was formerly only 3s. 2d.

Another point which our informant made is that the factories that are making the higher-class cigars are doing better than those which are producing the cheaper ones. He hoped every manufacturer would realise the importance of maintaining the quality of British manufactured cigars, which he was confident would materially help to restore the industry to its former popularity.—*Tobacco World,* London, Eng.

STONE AGAIN HEADS BURLEY POOL

James C. Stone, former president of the Burley Tobacco Growers' Cooperative Association, was re-elected president and general manager at the meeting of the board of directors held in Lexington, Ky., last week.

Following the recommendation of Mr. Stone that all officers of the association be retained, they were all unanimously re-elected by the board.

Officers of the association, in addition to the president, for the ensuing year are as follows: Belton P. Anderson, secretary-treasurer; James N. Kehoe, Maysville, and Bush W. Allin, vice-presidents; Judge Robert W. Bingham, Louisville, and H. K. Bourne, New Castle, members of the executive committee, the two vice-presidents also being members ex-officio.

Aaron Sapiro, Chicago, general counsel.

Reports of the directors indicated a considerable reduction in the estimate reported at the September meeting of the 1926 crop, due to houseburn and other causes.

PENNSYLVANIA HARVEST COMPLETED

According to the October 1st report of the Pennsylvania-Federal-State Crop Reporting Service, "The second month in succession of excessive rainfall finds the farmers greatly delayed in their work. Threshing, harvesting, silo filling, fall plowing and seeding—in fact, all fall operations were completely stopped at times by rains and the consequent softness of the fields. Rainfall was attended in some instances by heavy crop losses. Temperatures were slightly below normal. Practically no frost damage was reported during the month of September.

"The tobacco harvest was practically finished by the close of the month of September, and conditions were reported as decidedly better than average at harvest time."

The indicated tobacco production, with comparisons, is as follows: October 1st forecast 45,302,000 lbs.; September 1st forecast 45,692,000. The estimated 1925 harvest was 57,400,000 lbs., and the five-year average (1921 to 1925) is 58,386,000 lbs.

WHEN THE CUSTOMER REPUDIATES

By M. L. Hayward

The tobacco dealer had sold a new customer a supply of tobacco goods, and the latter was far from satisfied.

"That stuff you sold me wasn't as you represented, and you've got to take it back," the customer averred.

"I'll do nothing of the sort," the seller retorted. "I'll sue you for the price of the goods and prove that there was no misrepresentation."

"Well, here's the key to the warehouse where it's stored, and you can go and get it any time you like."

"Put your key in your pocket," the dealer ordered, and the customer departed.

"You'd better have taken the stuff," the bookkeeper declared. "I heard down town ten minutes ago that the fellow's right on the verge of bankruptcy."

"Wish I'd known that before."

"He's talking to the policeman across the street now," the bookkeeper stated, and the dealer hustled over to the curb.

"I'll call that sale off, and take back the goods as you proposed," the dealer offered.

"Nothing doing—I offered it to you once, and I never give a second chance," the customer retorted, the dealer sued for the value of the goods, and the customer proved that he had tendered it back, but that his tender had been refused.

"I offered to take the goods back ten minutes later, and my offer was turned down," the dealer proved in reply, and the Alabama Supreme Court ruled in his favor in the case of Bennett v. Fail, 26 Ala. 605.

DR. POE CHARGES TOBACCO PRICES BEING INFLATED TO HARM POOL

In an editorial in the "Progressive Farmer," Dr. Clarence Poe, charges the independent warehousemen with purposely and artificially boosting prices of tobacco leaf in order to discourage farmers from joining the cooperative marketing organizations.

Dr. Poe states: "Farmers are getting good prices for their tobacco, and they are getting their money all at once.

"Are the tobcaco buying and warehousing companies purposely and artificially boosting prices this season in order to wean the growers away from cooperative marketing—with the thought that if they can get farmers past one selling season without cooperative marketing, it will be all the harder to reorganize later on?"

CINCO OPENS AGGRESSIVE CAMPAIGN

Last week Otto Eisenlohr & Brothers, Incorporated, opened one of the most aggressive advertising campaigns in their history, to broadcast to the nation the goodness to be found in their "Wine Cured" "Cinco" cigar. The campaign will be national in its scope and daily newspapers in all the leading cities in the country will be used.

C. W. SAUNDERS IN TOWN

C. W. Saunders, of the Cortez Cigar Company, was a visitor in Philadelphia last week. The prime motive of his visit was to confer with the officers of Yahn & McDonnell, North Seventh Street jobbers, who are also the distributors here for the "Cortez" cigar. This brand is taking on well here under their direction.

SATISFYING A GENERAL DEMAND

The average American smoker prefers a smooth, mild, free-burning cigar, full of natural fragrance and at the same time economical in price.

Cigar manufacturers are now agreed that no other tobacco in the world combines all of those essentials to such a degree as the Porto Rican leaf. Used exclusively in the filler or blended with other tobaccos, it gives that "all day" satisfaction sought by the great army of American cigar devotees. Grown in an American insular possession it is admitted free of duty, an advantage towards economy in production.

Choice Porto Rican leaf is now selected by manufacturers of nationally advertised cigars of the mild-Havana type, because of the pleasing quality it gives to the blend.

This is THE Porto Rico Year

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Booklet containing full information on Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of THE TOBACCO WORLD, Published Semi-Monthly at Philadelphia, Penna., for April 1, 1926.

State of Pennsylvania, } ss.
County of Philadelphia, }

Before me, a Notary Public in and for the State and County aforesaid, personally appeared Gerald B. Hankins, who, having been duly sworn according to law, deposes and says that he is the business manager of THE TOBACCO WORLD, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 411, Postal Laws and Regulations.

1. That the names and address of the publisher, editor, managing editor and business manager are:

Publisher—The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.

Editor—Hobart B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

Managing Editor—None.

2. That the owner is: The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.—Hobart B. Hankins, 236 Chestnut Street, Philadelphia.

3. That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of the total amount of bonds, mortgages or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association or corporation has any interest direct or indirect in the said stocks, bonds or other securities than as so stated by him.

GERALD B. HANKINS,
Business Manager.

Sworn to and subscribed before me this
30th day of September, 1926.

JOHN J. RUTHERFORD,
Notary Public.

My commission expires January 22, 1927.

CIGARETTE ADVERTISING LAW HELD UNCONSTITUTIONAL IN UTAH

The State Supreme Court in Utah has decided that the law prohibiting the advertising of cigarettes in any form or in any medium, other than in periodicals originating outside of the State, is unconstitutional. This decision will now allow unrestricted advertising of cigarettes in the State.

The decision followed action brought against several newspapers of the State which published cigarette advertising a short time ago in order to test the legality of the statute.

In 1921 the State passed a law prohibiting the sale of cigarettes or the advertising of same within the State of Utah, but in 1923 the law was amended so as to allow their sale but the ban remained on advertising. It looks as though the "anti-bacs" were slipping.

BETS CIGAR ON DEATH—WINS

John Hall, twenty-two years old, known as the "Laughing Kid" in police circles around Elkhart, Ind., bet a cigar with a policeman that he would receive the death sentence for the killing of a South Bend druggist a short time ago. Hall was convicted and senteneed to death in Elkhart, Ind., court last week and as he was being led from the court room he smilingly reminded the "cop" of the bet. He got his cigar.

News from Congress

(*Continued from Page 10*)

the Senator to be responsible for undervaluations which permit foreign goods to come into the United States at prices with which domestic manufacturers cannot compete, and the duties so imposed are lower than was intended by Congress.

The situation, the President was told, is serious and warrants a thorough overhauling of the customs administration with a view to giving American manufacturers the full protection intended.

The utmost efficiency in the handling of imports, it is pointed out by officials of the customs service in Washington, is impossible because of the low appropriations for the work, which prevent the employment of a sufficient number of appraisers, together with the steadily increasing volume of imports. A survey of conditions at New York, the most congested port, is now nearing completion, and an effort is to be made to improve methods there so as to handle the work quicker and more efficiently.

It is expected that when tariff revision comes before Congress, probably in 1928, the first step to be taken will be the amendment of the administrative features so as to put the customs service in a position to handle its work to the best advantage.

Treasury Piling Up Surplus

A surplus of more than $227,000,000 has been accumulated so far this fiscal year, despite the cuts in revenue resulting from the enactment of the revenue act of 1926, balance sheets of the Treasury Department show. This is approximately 75 per cent. greater than the surplus a year ago, which totaled $131,000,000.

Import duties collected since July 1, Treasury statements report, totaled $167,090,104, as compared with $154,181,569 for the same period in 1925. Income tax collections totaled $539,563,468, as compared with $436,928,956 last year, and miscellaneous tax collections were $173,843,853, as compared with $275,405,862; the total receipts from taxes this year—$713,407,321—despite the extensive cuts made by the 1926 law, being approximately $1,000,000 greater than those for the corresponding period a year ago.

Another factor tending to strengthen the Treasury's position is the elimination of the postal deficit. A year ago this deficit was $27,000,000, but so far this year it has totaled but $15,648.

GOOD, BAD AND INDIFFERENT

By M. L. Hayward

The tobacco man had ordered at one time certain goods totaling $500, in due time the goods arrived at the local station, the dealer inspected them, found that there were some good, some bad, and some indifferent, whereupon he refused to accept the goods or any part thereof.

"We admit that some of the stuff was not up to par, but you can't cancel the whole contract. You're bound to accept the goods that are all right and pay for them," the wholesaler explained.

On this point, however, the law is in favor of the buyer, and the rule is that an entire contract sale the buyer may, within a reasonable time after learning the facts, reject the entire shipment, if part of them do not comply with the terms of the sale.

TOBACCO WORLD'S DIRECTORY

Published by

COSTA'S WORLD DIRECTORIES COMPANY
Weteringschans 38, Amsterdam

EDITION 1926. In preparation—to be published July

Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

For details and charges of advertisement address Tobacco World, 236 Chestnut St., Phila.

PRICE OF A COPY $7.00.

(AFTER PUBLICATION $10.00.)

One case laying down this rule is Fogg v. Rodgers, a ruling of the Keytucky courts reported in 24 S. W. 248, and there are Minnesota, Nebraska, New York and Pennsylvania cases to the same effect.

LEAF MAN A VISITOR

Lothar Herzog, of Herzog & Sarluy, importers of Sumatra and Java tobacco, of New York City, was in Philadelphia last week visiting the cigar manufacturers.

LETTERS OF THE STORE KID

(*Continued From Page 11*)

You mite make a mistake like that becaws of being in luv with Jennyveev and thinking about her all day, but Rejjy makes mistakes becaws he aint thinking about ennything. If heed try to start his brane thinking it wood explode. Why if branes was dinamite Pinky, Rejjy coodnt blow his hat off, and if heed go out without his hat the woodpeckers wood hav his koko as full of holes as a swiss cheez before heed gone three blox.

I gess you get the ideea I think Rejjy woodnt grajuate with onners if he ever went to skool. Well in the first place he wont ever go to skool. And in the 2nd place if he did he woodnt grajuate. And in the 3rd place if he grajuated he woodnt kno there was enny such thing as onners in the first place.

Less hav a good letter from you about Bizness Pinky and cut out the splush about Jennyveev this and Jennyveev that. Its you thats crazy about Jennyveev, not me. So talk to yourself about her and leev me out.

Yours for more bizness and less splush,
SPIKE.

FOR SALE

We offer subject to prior sale all of our rights to the Titles, Designs, Plates and Engravings, together with such material as we have on hand consisting of Labels, Edgings, Bands, etc., the following:

*Agabus	*Fancy Five	*Lucky Number	Scaler
Albonia	*First Seal	*Lady Porto	Short Smile
*Any Old Thing	*Fly Chaser	*Lord Weeks	Steer
Blue Flower	*Factory Roll	*Little Brother	Smile Club
Brown Band	Great Spirit	*Local Product	*State Board
*Certified	Golden Scroll	Main Ten	*Stately
Club Smile	Great Cross	New Metal	*Swallow Tail
*Convello	Goodlight	*Nobleite	*Star of Hope
Creel	Grand Cross	Ottawa Chief	*Show Case
*Darantella	*Geo. Read	Off the Hook	*Star Leaf
*Deep Sea	Green Goose	Purple Cow	*Sector
*Duke Alexis	Hostage	*Plaindealer	Tip Top
Ex More	*High Spade	Praecipio	Toplight
Elks Tooth	Household	Plangor	*Trailer
El Travo	*Highway	*Pro Rata	*Three Points
El Fuso	*High Credit	*Porta Rosa	Tail Light
*Ex Voto	Intercedo	Quinate	Tryout
*Electus	*Impetro	*Qu-Vana	*Union Prince
El Cherif	Imperial Special	*Red Flame	White Flame
*El Demando	*John Lord	Royal Honor	Wedding Ring
Explico	King Florus	Reel	Waukazoo
*Existo	Light Metal	Royal Token	White Faug
Fair Field	Little Tempter	Royal Court	*White Holly
Five Kings	*Lodestar	Revoco	Wind Shield
Five Monarchs	*La Nita	Reverto	
Florus	*Long Smile	Sea Swells	
*Fishing Line	Little Mother	Something Easy	

Titles marked (*) indicate labels on hand for immediate delivery.

Write immediately to

BOX 1000 Care of Tobacco World

236 Chestnut Street

Philadelphia, Pa.

RUMORS OF A STATE TOBACCO MONOPOLY IN GERMANY

The Tobacco Section, Department of Commerce, is advised under date of August 13, 1926, by Assistant Trade Commissioner William E. Nash, Berlin, that rumors of a State tobacco monopoly continue to circulate in Germany. The belief in the trade is that it must take the form of a pure production monopoly, as practiced at present in Sweden. In such a monopoly prices are fixed by the State, but sales take place through independent wholesalers and retailers.

In a draft scheme for Germany worked out at the time the Dawes plan went into effect, it was provided that both production and distribution should be placed under government control, but it was left in much the same shape as at present. Manufacturers and dealers would have to obtain licenses and concessions from the State but would be able to go on selling under their own names. Prices would be fixed by the State. One or two factories would be run by government employees, in order to give a proper insight into details of cost and production.

Actual installation in this country is rather a matter of time than expediency. Many members of the trade agree that it would be better for everybody—producer, dealer, State, and consumer—if a monopoly were instituted. There is great difference of opinion, however, as to whether the present moment of economic crisis and bad business conditions is the proper time to do it.

Government income from the tobacco tax amounted to 590,400,000 marks or about 9 per cent. of total State income in 1925. It is believed that this might be increased under a monopoly.

Conditions in the cigarette industry continue bad. There is bitter complaint among legitimate producers and distributors at the price war going on among certain classes of retail shops. It is common to find prices under cost of production, it is said. Even at that, however, demand is lagging and turnover poor.

German Tobacco Industry

A decided decrease in tobacco imports into Germany for the first five months of this year when compared with totals for previous years, and from no individual source of supply more than from the United States, is reported to the Tobacco Section, Bureau of Foreign and Domestic Commerce, by Assistant Trade Commissioner William E. Nash, Berlin, under date of July 24, 1926.

In 1925 Germany purchased abroad 120,009 metric tons of raw unworked leaves, 10,317 tons of them in the United States. During the first five months of 1926 these purchases decreased to a total of 14,819 metric tons, with an American contingent of 1796 tons. If imports continue at the same rate for the last seven months of the year, Germany by the end of 1926 will have bought only one-fifth as much foreign tobacco as in 1925.

Re-exports, while appreciable, fail to alter the general level of trade. In 1924 Germany exported 237 metric tons of leaf; in 1925, 243 tons, and in the first five months of 1926, 112 tons.

Production

Domestic production of tobacco is considerable yet fluctuating in volume and poor in quality. A bumper crop of around 30,000 metric tons was produced in 1925, as against averages of 20,000 and 25,000 tons in other years. About 8000 hectares of leaf are under cultivation in the Palatinate and South Germany. Efforts are being made to stabilize and increase their total yield and improve the quality of the crop, to which end a research institute under the auspices of both State and national governments has been founded in Karlruhe, Baden. These efforts are looked upon with skepticism by manufacturers. Domestic tobacco can not be used for cigarettes at all, it is claimed, and only a limited extent for cigars. Its main outlet is for cheaper brands of pipe tobacco and snuff.

Increased domestic production may have had some effect on this year's decline of imports, but if so the effect was a minor one.

Tariff Duties

The real elements at the bottom of the decline, which is considered merely temporary, seem to be a raise in tariff duties and a superfluity of stocks on hand. As of October 1, 1925, the customs rate went up from thirty to eighty marks per 100 kilos on raw, unworked leaves. Purchases abroad which had been unusually large then went down. Stocks which had been built up at the old cheap rate sufficed to tide over a while.

Stocks on hand are now supposed to be approaching exhaustion. Imports of cigar tobaccos from Sumatra and Brazil, cigarette tobaccos from the Balkans, and pipe, chewing, snuff and cigarette tobaccos from the United States should, therefore, be revived soon.

It is asserted that should the general level of imports take an upward trend, imports from the United States will remain depressed. Second best source of supply for Germany in 1924 Virginia and Kentucky ranked only fifth in 1925.

Prices

It is Greece, Bulgaria and Turkey that have jumped into the place vacated by the United States. Price, not quality of goods, is held to be responsible therefor. Greece and Bulgaria have started a campaign of price cutting, of marketing at any cost. One tries to out-do the other and planters often sell under cost of production. It is impossible for American producers to compete.

Germany prefers Levantine tobacco for use in cigarettes. It is supposed to be milder and less sharp than the American product and to have more color and aroma.

American tobacco sold in this country is known almost wholly under the name of "Virginia." It is used for mixing with Balkan brands in cigarettes and for pipe tobacco. Foreign cigarettes made of so-called Virginia, which had a wide sale during months immediately succeeding the war, left unpleasant tastes in the mouths of German smokers. They were bitter, sharp and strong, it is claimed.

At present there is only a small cigarette factory, in the Rhineland, using exclusively Virginia tobacco. A well-known wholesale house in Hamburg is said to have been bought up by British-American interests. Whether these form starting points for future development, similar to that undertaken by Anglo-Saxon interests before the war, is not known as yet.

Tax

Business has improved slightly but not much on the domestic German market. As of June 1, 1926, the raw material tax was reduced from 900 marks to 400 marks per 100 kilos, in return for a raise in the revenue tax (from 20 to 30 per cent. of the retail value of cigarettes). This reduces somewhat the cost of production for cheaper wares, though increasing the cost for better wares.

(*Continued on page 18*)

The only new and different pipe tobacco in a generation

We have sponsored fine tobaccos for a generation.

We know tobacco! And we state with absolute conviction that Half and Half is the first really new, different and *distinctive* pipe tobacco brought out in years.

Half and Half is a mixture of two already universally known tobaccos—Lucky Strike, made famous by its toasting process—and ripe, rich, fragrant Buckingham.

If you love good tobacco and are hard to please—if you seek something different and far superior to the brand you now use, try Half and Half. We already know the verdict.

You'll agree that Half and Half is the greatest pipe smoke you ever enjoyed.

Buy a can *today!*

Guaranteed by The American Tobacco Co.

Buy a Can Today 15¢

Half and Half SMOKING TOBACCO

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
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Randolph and Jefferson Streets
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Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

EL TIL-TON:—44,762. For cigars. September 20, 1926. A. T. Gordon Cigar Co., Lynchburg, Va.

SHE'S MINE:—44,763. For cigars. September 21, 1926. El Francisco Cigar Co., Yoe, Pa.

BROCKTON FAIR:—44,764. For cigars. August 19, 1926. Frye's Cigar Co., Brockton, Mass.

HOLY MIKE:—44,765. For cigars. September 17, 1926. H. E. Frost, Barnesville, Ohio.

ELL & MARIA:—44,766. For cigars. September 17, 1926. H. E. Frost, Barnesville, Ohio.

JOHN DUNCAN:—44,767. For all tobacco products. September 21, 1926. American Litho. Co., New York, N. Y.

MISS BATTLE CREEK:—44,768. For cigars, cigarettes, cheroots and stogies. September 27, 1926. Joseph Sikorski, Battle Creek, Mich.

BROWNCROFT:—44,769. For tobacco manufactured in all its forms. September 21, 1926. The "L" Cigar Co., Rochester, N. Y.

DOCKSHIRE:—44,770. For tobacco manufactured in all its forms. September 21, 1926. Henry Phillips, Boston, Mass.

GULF COAST HI-WAY:—44,772. For cigars and cigarettes. September 23, 1926. Brandon Cigar Co., Perry, Fla.

LINK BROTHERS SMOKER:—44,773. For cigars. September 30, 1926. Link Brothers, Salisbury, N. C.

URBAN SEAL:—44,774. For all tobacco products. October 4, 1926. Joseph Weinreich, Dayton, Ohio.

TAMPA TRIBUNE:—44,775. For cigars. October 7, 1926. Hav-A-Tampa Cigar Co., Tampa, Fla.

CHAS. W. NASH:—44,776. For cigars. October 7, 1926. R. Landman, Milwaukee, Wis.

TRANSFERS

LA SISTINA:—24,420 (Trade-Mark Record). For cigars. Registered April 17, 1901, by Geo. Schlegel, New York, N. Y. Transferred to M. J. Dalton, Philadelphia, Pa., and re-transferred to Arguelles, Lopez & Bro., Inc., New York, N. Y., April 21, 1926.

TAMPA BLUE:—44,690 (Tobacco Merchants' Association). For cigars. Registered July 21, 1926, by L. E. Sentz, Felton, York Co., Pa. Transferred to Louis P. Brown, Natchez, Miss., September 27, 1926.

PRENTISS CLUB:—44,692 (Tobacco Merchants' Association). For cigars. Registered July 21, 1926, by L. E. Sentz, Felton, York Co., Pa. Transferred to Louis P. Brown, Natchez, Miss., September 27, 1926.

SWEET PAPA:—44,693 (Tobacco Merchants' Association). For cigars. Registered July 21, 1926, by L. E. Sentz, Felton, York Co., Pa. Transferred to Louis P. Brown, Natchez, Miss., September 27, 1926.

RAINBOW:—16,887 (Tobacco World). For cigars, cigarettes and cheroots. Registered January 6, 1909, by Wohl & Comstock Co., Chicago, Ill. Transferred to Harry Kantrovitz, Chicago, Ill., and re-transferred to Ralph Joselovitz, Chicago, Ill., July 1, 1926.

RUMORS OF GERMAN STATE MONOPOLY

(*Continued from page 16*)

Over 60 per cent. of the sales price of an average cigarette still represents taxes levied by the State. Only 40 per cent. represents cost of production. This implies a very heavy tax burden (some 650,000,000 marks per year for all tobacco products for all Germany), which manufacturers are hard pressed to meet. It makes it easy to understand why most German cigarette makers are heavily in arrears with taxes.

Price Convention

Bankruptcies in both trade and manufacturing have been extensive. Difficulties in meeting overhead expenses and getting along with tiny margins of profit have been so great that only big firms have been able to weather the storm. Tendencies toward co-operation and amalgamation have been strong. A price convention, controlling 60 to 70 per cent. of cigarette production, has recently been formed, with headquarters in Dresden. It regulates rebates and discounts and thus indirectly, minimum prices. Backers hope to expand it into a wide, all-embracing trust (Zwangssyndikat). Only such a combine will be able to face a determined attempt at competition from foreign interests, it is held.

There is also an "Arbeitsgemeinschaft," including both dealers and manufacturers of cigarettes, but its efficacy is said to be a matter for conjecture.

Efforts to form a trust have been made recently, without success. If the trust materializes it will be due to the pressure of circumstances or pressure from the government.

German cigar manufacturers are organized less efficiently than their cigarette colleagues. There are many small, weak firms competing.

Pipe, snuff and chewing tobacco manufacturers seem to rank between cigar and cigarette firms. They are said to be better off than the cigarette manufacturers, both for profits and efficiency, but not in as good condition as the pipe and chewing tobacco manufacturers.

Dealers in cigarette tobaccos have their headquarters in Bremen, in cigar and pipe tobaccos in Bremen and Hamburg. Manufacturers are scattered all over the Reich, but as a rule maintain offices in either Dresden or Berlin.

CIGAR BOXES

Dependable service—Quality packages—to meet **any requirement** in the Wooden Containers for **Cigars**

The **WOODEN** package is the retainer of **AROMA** from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

Adorn all worthy industries with a good cigar

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26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO (Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
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Exclusive Selling Agents For
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WINDOW TRANSPARENCIES
Quality Service
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Strong, Salt, Sweet and Plain Scotchs
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"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
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Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

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C. A. BOND, Manager
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NOVEMBER 1, 1926

RECEIVED NOV 1926 U. S. Department of Agriculture.

VOLUME 46 No. 21

THE TOBACCO WORLD

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

The man behind a MURIEL is a Repeater!

Let MURIEL answer that old, old request, "Give me a good cigar"—then see what happens.

As soon as a smoker knows MURIEL, he comes and takes her sisters out!

And never forget that MURIEL not only makes friends for you. . . she keeps them. . . for MURIELS never vary from their one standard of excellence—the highest.

MURIEL

MADE BY P. Lorillard Co ESTABLISHED 1760

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

"Packed in Wood Bound to be Good What?

Cigars!"

WOODEN BOXES

The Best Cigars are Packed in Wooden Boxes

Cigar Manufacturers Association of Tampa

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1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

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CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 NOVEMBER 1, 1926 No. 21

TOBACCO WORLD CORPORATION
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Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
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NATURAL BLOOM
The Cigar of Quality
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NEW YORK CITY

We Increase the Sale of Our Customers Product by Building Better CIGAR BOXES

LESCHEY BETTER BOXES MYERS

CAPACITY 300,000 WEEKLY

SERIES 1 NO. 3

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Worlds Largest Manufacturers of CIGAR BOXES
YORK - HANOVER - PENNSBURG.

TOBACCO WORLD'S DIRECTORY

Published by

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Contents: The addresses throughout the world.

A GREAT DOCUMENTATION.

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(AFTER PUBLICATION $10.00.)

"BEST OF THE BEST"

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Number 21

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, NOVEMBER 1, 1926 | Foreign $3.50

HURRICANE DAMAGES HAVANA TOBACCO

The worst tropical hurricane in many years descended on the island of Cuba on Wednesday, October 20th, leaving death and destruction in its wake. Early reports indicate possibly 700 persons killed and upwards of $100,000,000 damage caused to buildings and crops.

The storm swept over the city of Havana and the tobacco producing provinces of Pinar del Rio and Santa Clara, and no doubt serious damage was done to tobacco seed beds and tobacco barns in this section. The seed beds, however, may be replanted in time to produce a crop of tobacco.

According to reports, practically every window in Havana was broken by the force of the wind and no doubt some damage was done in cigar factories and warehouses by the torrents of rain which accompanied the storm.

Buildings along the waterfront were flooded; in some cases the water rising as high as the second story of the buildings.

No accurate estimate of the damage to tobacco has been possible, up to the present time.

A. T. COMPANY BUYS 15,000,000 POUNDS BURLEY

The Kentucky Burley Tobacco Growers' Association has just sold 15,000,000 pounds of the 1923 redried Burley tobacco crop to the American Tobacco Company, which is said to be the largest single purchase of tobacco made by the American from the Burley Association.

This is the fourth big purchase of tobacco made by the American this year, the previous three purchases made in the spring aggregating 22,000,000 pounds. The sale price was not made public by the Association. Delivery of the last purchase is to be made at once, which will enable the Association to pay off indebtedness incurred when the second payment was made to the growers on the 1923 crop.

The Association has now sold 750,000,000 pounds of leaf in the past five years, and still has on hand 120,000,000 pounds which has accumulated in that period. The Association has a membership of 108,000 growers, although their contracts have expired. No date has been announced for a campaign to secure new contracts.

MILLER ASSISTANT SECRETARY-TREASURER OF AMERICAN SUMATRA

At a meeting of the Board of Directors of the American Sumatra Tobacco Company, held a short time ago, W. P. Miller was elected Assistant Secretary and Treasurer of the Corporation. Mr. Miller has been associated with the American Sumatra Tobacco Company, for over fifteen years, and richly deserves the post to which he has been elected.

JOHNS HOPKINS EXPERIMENTS SHOW SMOKER IS BEST WORKMAN

Dr. Knight Dunlap, professor of experimental psychology, at Johns Hopkins University, Baltimore, Md., has just conducted a series of experiments on the effect of smoking on man, and, although these experiments are not completed, Dr. Dunlap stated that there had been no evidence so far to prove that the use of tobacco interfered with fine co-ordination. "On the contrary, such evidence as we have found inclines to support the belief that the man who smokes will be a more steady and dependable worker. Tobacco is a sedative. The man who smokes is more likely to go along in his work with even production in amount and quality than the man who does not."

Dr. Dunlap further stated that: "Smoking does increase the blood pressure slightly, but, so does the telling of a good joke, and the effect produced by tobacco is not much greater than that produced by the joke."

So far as woman is concerned, no scientific investigations have been made to furnish material bearing on the subject.

NEW TRANSPARENT ADHESIVE DEVELOPED BY DU PONT CELLOPHANE COMPANY

The Du Pont Cellophane Company announces the development of a new transparent adhesive for the use of the many manufacturers who are now machine-wrapping their products in transparent "Cellophane." The new adhesive flows very easily, gives an effective seal and lends itself to speedy production. It is of a clear colorless character that does not impair the transparency of the wrapper in the least. It is being used extensively by large producers who are now wrapping their products by machine in "Cellophane."

QUEEN MARIE ENJOYS CIGARETTE

During the recent visit of Queen Marie of Rumania, here, it was discovered that she is a devotee of the cigarette and thoroughly enjoys an occasional fag but she is by no means an inveterate smoker. However, she does not permit Princess Ileana to indulge in this pleasure.

Queen Marie brought a supply of Rumanian cigarettes with her but she also smoked some of the American brands, which she declared she liked very much.

INVESTIGATIONS ON TOBACCO, WITH SPECIAL REFERENCE TO QUALITY [1]

By Henry M. Steece, Specialist in Agronomy

The pioneer efforts in experimental work with crops were aimed toward increased acre production and means of cultivating greater areas. This attitude persisted until a comparatively late date. Recently there has been excess production of certain crops, and the large surpluses depress the prices received by the grower who can not market his crops profitably. Indeed, the increased yields, over a certain point, may not suffice to pay for the additional cost of production. With a decreased demand for the lower grades of the product, the better qualities or grades stand out. In recent years plant breeders and other agronomists have endeavored to produce a better product, or one possessing an outstanding quality. Increase in the protein content of wheat, variation in the oil or protein content of corn, and of oil in soy beans, better brewing quality in barley, increase of the sugar content of sugar beets, quality and length in cotton fibre, flax, and hemp, improved seed value of potatoes, and the various demands for quality in leaf, type, burn, etc., of tobacco have called for elaborate investigations.

Tobacco, a conspicuous crop cultivated for both quality and yield, has been grown in the United States for over three centuries. From about 1,500,000 to nearly 2,000,000 acres have been devoted to tobacco in recent years and have produced a total of from 1,250,000,000 to 1,500,000,000 pounds. This country leads the world in total production and also in the number and diversity of distinctive types produced. A high degree of specialization has accompanied the rather steady expansion in acreage and production of tobacco during and since Colonial days. Tobacco production has become definitely localized in each region because of the particular combination of soil and climate producing a distinct type suited for certain uses and differing in important characteristics from other types. The effects of soil and climate are said to be so marked that two regions will rarely produce exactly the same type of leaf.

A characteristic feature of tobacco culture as indicated by Garner *et al.* (96) is that the acre returns to the grower commonly depend as much, or even more, on the leaf quality than on the yield, because of the wide range in prices for the different grades of leaf. The best returns are usually had from the highest yields of the finer grades of leaf rather than from maximum total yields. In such types as most cigar tobaccos and dark fire-cured and air-cured leaf, moderately high yields are usually associated with high quality. In other types, *e. g.*, bright flue-cured, high quality of product so depends on the physical and chemical properties of the soil that high yields seldom accompany the best quality. In nearly all types of tobacco, rank coarse growth appears to be incompatible with high quality and with maximum returns per acre. Therefore, highly intensive methods involving enrichment of the soil are limited in their application to tobacco culture.

Investigations at the State experiment stations, often in co-operation with the United States Department of Agriculture, having for their objects either the improvement of the quality of tobacco or increasing the yield, are indicated in the following pages. Varietal trials, entomological studies, and minor cultural and fertilizer tests, while of undoubted value, have been omitted in the review. The work of the experiment stations on tobacco prior to 1900 was dealt with in considerable detail in an earlier contribution from this office (94).

Nicotine

Considerable attention has been paid to the relation of the forms of nicotine and the organic acids of tobacco to the strength of tobacco intended for smoking purposes, with the aim of reducing the nicotine content or changing it by curing into forms more pleasing to smokers. The value of the nicotine for insecticide purposes has led to better extraction methods and also the breeding of tobaccos with higher nicotine contents.

According to observations at the North Carolina station (49) the nicotine at maturity is found mainly in the leaves, the percentage in the whole leaf in American grown tobaccos ranging from 1.96 to 5.53. Coarse rank growth is associated with a rather large nicotine content. The percentage of nicotine and albuminoids seemed to be materially increased by the extensive use of nitrogenous fertilizers. A large percentage of nitrogen in the form of albuminoids is usually accompanied by a high nicotine content.

The percentage of nicotine in the leaf is largest just as the leaf reaches maturity, but the amount is materially reduced by the various fermentation processes before manufacture. Though nicotine is the active principle of tobacco, and is desirable to a certain extent, the high-priced varieties examined contained relatively little. The nitric nitrogen appeared to be chiefly confined to the stems, and was not present in the leaf in appreciable quantities, except when the soil contained large quantities of nitrogenous fertilizers. The difference in chemical composition of like grades resulting from curing by the stalk process and by the leaf process on wire in North Carolina (48) was chiefly due to the manner and time of harvesting, being most noticeable in fillers, where the increased growth caused by priming the lower leaves in the leaf-curing process resulted in larger percentages of albuminoids and nicotine. Analyses at different growth stages showed that the nitrates were confined almost entirely to the stalk and stems in the younger growth of the plant, whereas the other nitrogenous substances were more abundant in the leaves.

Investigations at the Kentucky station (31) showed that the good division of any grade usually contains a larger percentage of nicotine than the common. Of the Burley grades, the fillers usually contain the most nitrogen and nicotine and the smokers the least. In dark tobacco the leaf usually has the most nitrogen, nicotine, and nitrate, and the trash the least. The Burley tobacco of both 1920 and 1921 contained more nitrogen and nitrate nitrogen but less nicotine than the dark tobacco. The differences in nicotine content at this station (34), especially in waste and very inferior tobacco, were such that the average percentage was not deemed a safe basis for the proportions of tobacco and water used in a spraying infusion. An improved method for the determination of nicotine in tobacco and tobacco extracts was developed at the Kentucky station (35).

Comparison of the Burley, Pryor, and Oronoco varieties at the Virginia station (75), showed very little difference in nicotine content in the plant taken from the plant bed; at the time of topping the agreement was very close as to the leaf, whereas in the stalk Burley contained about two and three times as much as Pryor and Oronoco, respectively. The difference is very slight in the root. At time of cutting the nicotine

(*Continued on page 18*)

"OLD GOLD" CIGARETTES WINNING

"Old Gold," a new cigarette being marketed by the P. Lorillard Company, after a careful study of the requirements of the consumer, is forging ahead in a very satisfactory manner in the few sections of the country where it has been put on sale.

The new cigarette was first placed in the New England States last April and an intensive newspaper advertising campaign was launched in that territory at the same time, over 150 newspapers being used.

In September the cigarette was placed in six counties of western New York State and newspaper advertising used to acquaint the smoker that he could now secure this cigarette in his home town.

The fame of this cigarette has gradually spread throughout the country, and jobbers are beginning to inquire for it in territories where it has not yet been advertised. The campaign will be extended just as rapidly as production of the new brand will permit.

"LA PRIMADORA" PURCHASES LARGER FACTORY

Max Schwartz, manufacturer of the famous "La Primadora" clear Havana cigar, has acquired the factory building at Fifty-fourth Street and Second Avenue, New York City, and will remove his factory to that building about January 1st. The building was formerly occupied by the General Cigar Company, and contains 60,000 square feet of floor space. It is one of the largest cigar factories in New York City.

The "La Primadora" factory has been located at Fifty-seventh Street and Third Avenue for many years, and the new factory building will enable a greater production of this brand, which is much needed.

The new building will be entirely renovated and modernized throughout before the removal of the factory equipment from its present location. The ground floor will be utilized entirely for the executive offices.

M. NEWTON FOX RETIRES

M. Newton Fox, who has been associated with the Yahn & McDonnell Stores for nearly twenty-five years, has retired from active business and will hereafter spend his time at leisure. Mr. Fox at one time conducted a cigar store at Eleventh and Market Streets, later becoming associated with F. G. Steane & Company, on Chestnut Street, near Tenth. Following this connection, he joined the retail selling force of Yahn & McDonnell, at Fifteenth and Chestnut Streets. He carries with him the best wishes of his many friends.

KENLEY TAKES ON "GENE VAL"

At the cigar store of Kenley, Incorporated, 1207 Walnut Street, can now be seen the "Gene Val" cigar in several sizes, this brand having been placed for distribution with them a short time ago. This high-grade cigar is the product of the American Exchange Cigar Company, and has been placed in various club stands throughout the city by Kenley, Incorporated.

"YORKTOWN" A NEW CIGARETTE

A new cigarette has been placed on the market in Richmond, Va., by the Reed Tobacco Company, a branch of Larus & Brother. The newcomer is the "Yorktown," and is named after historic Yorktown, in Virginia. Newspaper advertising was used to introduce the brand to the smokers in Richmond, and the territory will be extended as soon as practicable.

BENSON AND HEDGES CHRISTMAS PACKINGS NOW READY

Benson and Hedges have announced to the trade that their Christmas packings are now ready for distribution, and they are, as usual, exceedingly attractive and make a gift that anyone would be pleased to receive on that glad morning.

The packings consist of beautifully polished American walnut, silk-lined cases, and the usual beautiful silver container.

Following is the complete list:

One hundred Red Cardboard Container; 200 Red Cardboard Container; 500 Red Cardboard Container; 100 Purple Cardboard Container; 200 Purple Cardboard Container; 100 Decorated Cedar Container; 200 Decorated Cedar Container; 100 Deep brushed Silver Finish Container; B. & H. 500 Solid Mahogany Container; Old Gubek, 500 Solid Mahogany Container. All of the aforementioned are Number One and all may be had in plain ends, cork, straw or gold tips.

No. 1 200 American Walnut Box and 200 silk-lined, jewel box container (both plain or cork tray packing). No. 1 Varieties 100, cardboard packing (plain, cork, straw and gold assorted). 200 Varieties silk-lined jewel box (plain, cork, straw and gold assorted).

Rays: 100 silk-lined jewel box container, 200 silk-lined jewel box container, 200 American Walnut container, Ladies' Varieties 100s, gold cardboard packing, Ladies' Varieties 100s (My Lady Dainty) book packing, Russian Varieties 100s (Russian Nymphs) book packing, No. 1-100, Boite Nature, No. 1-200, Boite Nature.

"TWO ORPHANS" TO BE PLACED ON MARKET AGAIN SOON

The P. Lorillard Company, which has the distinction of producing the only brands of cigars on the market now retailing at two for five cents, is planning to add another brand to that class soon, the "Two Orphans."

This brand enjoyed a wide popularity in the "good old days" and it is anticipated will jump into immediate popularity again just as soon as the Lorillard Company can get their factories in shape to cope with the anticipated demand. The cigar will be a full perfecto shape, and packed in 1 20th wooden packages.

SMOKING CARS FOR THE LADIES NOW

The "Frisco" line, seeing the handwriting on the wall, has installed a separate smoking compartment on their crack train, "The Meteor," running between St. Louis and Oklahoma City, just for the ladies. The equipment used on this train was built especially for it and is a popular train with the ladies.

The ladies' smoking compartment was added because of popular demand, and is the first exclusive ladies' smoking compartment to be furnished by the railroads.

HART AND HERTEL VISITORS

Messrs. Hart and Hertel, of the firm of I. Fa. Hart & Hertel, of Schwetzingen, Germany, manufacturers of cigar molds, were visitors in Philadelphia last week in the interests of their firm. They left for New York City on Thursday, where they registered at the Hotel Pennsylvania, leaving for their home on the S. S. "Reliance" on November 2d.

PHILADELPHIA.

NEW "LA PALINA" DISTRIBUTOR FOR ROCHESTER

The Snyder Cigar Company, cigar jobbers, of Buffalo, N. Y., have taken over the distribution of "La Palina" cigars for the city of Rochester and surrounding territory, following the liquidation of the jobbing firm of Hill and Waite, of that city, and which firm formerly handled the distribution of the "La Palina" there.

The Snyder Cigar Company has opened a branch office in Rochester and many employees of the Hill and Waite firm will be retained in the new branch.

G. H. P. TAKES OVER CLEVELAND JOBBER

The G. H. P. Cigar Company has acquired a controlling interest in the cigar distributing firm of A. L. Ehrbar Cigar Company, in Cleveland, Ohio. The plans were accepted at a meeting of the stockholders of the Ehrbar Cigar Company, in Cleveland, on October 11th. Tom Dean, general sales manager, and Frank Wills, both of the G. H. P. Cigar Company, journeyed to Cleveland immediately after the agreement was accepted and completed plans for the transfer of management. The Ehrbar Company had been in business for twenty-eight years.

CHARLIE BOBROW RETURNS

Charlie Bobrow, of Bobrow Brothers, Incorporated, has returned from an extended trip through the Middle West in the interest of their new Classic size of the "Topic," which retails at five cents each, or two for five cents apiece. According to reports this new size is meeting with favor with the jobbers in that territory, and some nice orders have been received at the factory at Fifth and St. James Streets.

BAYUK EARNINGS

Statement of Bayuk Cigars, Incorporated, shows net profit of $203,585 for the third quarter of 1926, after depreciation, Federal taxes, and preferred dividends. This is equivalent to $2.63 per share on the outstanding common stock of no par value as compared with $151,587 for the same period of 1925, or equivalent to $1.96 per share on the common.

Net for the first nine months of the year was $505,765 as against $261,740 for the same period of 1925.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latchstring is always out.

HEART SPECIALIST DECLARES THE LADIES SMOKE TOO FAST

Dr. S. Calvin Smith, prominent heart specialist of this city, declared that women are smoking too much, and should use tobacco more sparingly if they would escape the "smoker's heart," in an address on "Hints on Heart Health" delivered in the auditorium of the Philadelphia County Medical Society, at Twenty-first and Spruce Streets, here on October 19th.

Dr. Smith stated: "Men have been inured to tobacco since early boyhood, while you women have only recently adopted the fashion."

He also declared that the women "smoke the way they do everything else. One cigarette after another is consumed until a mere man is ashamed to look your ashtray in the face."

"An after dinner cigarette will never give you a smoker's heart. In smoking, as in all habits, the harm lies in ever increasing indulgence."

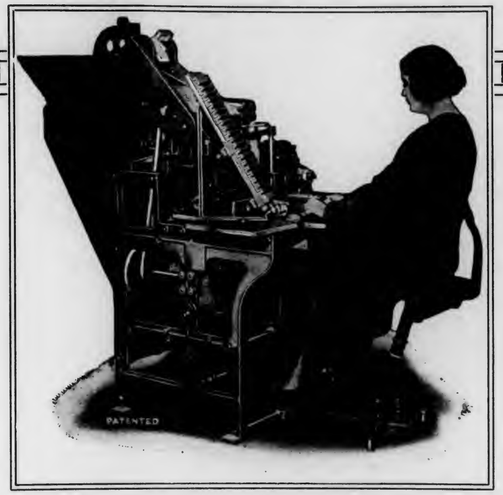
CONSOLIDATED CIGAR EARNINGS

Statement of earnings of the Consolidated Cigar Corporation, including the recently acquired G. H. P. Cigar Company, shows net profit for the first nine months of this year of $2,332,450, equivalent, after preferred dividends, to $8.43 per share on the common stock. Net profit for the same period, which was before the acquisition of the G. H. P. Company was $1,070,257.

CONGRESS CIGAR EARNINGS

Earnings of the Congress Cigar Company, makers of the "La Palina," for the first nine months of 1926 are reported as $1,727,362, after charges, but before Federal taxes. Earnings for the same period of 1925 were $1,473,728. After deducting estimated Federal taxes for the nine months' period of 1926, the balance for the common stock is equivalent to $4.27 per share as compared with $3.64 for the same period of 1925.

Better Cigars and More of Them - at Less Cost with



The

MODEL L Universal Scrap Bunching Machine

$850
Complete
F. O. B. Newark, N. J.

When you place the Model L Universal Scrap Bunching Machine in your factory, you have a certainty, not a probability. In large factories and small factories, in union shops and open shops, all over the country, it has proved its ability to turn out more and better cigars at less cost.

Here's what the Model L Universal is actually doing every day, day in and day out, in factories all over the country:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per day at a labor cost of 75c. to $1.00 a thousand.
2—Making any size straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequalled sizes, up to 1¼ in.
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is *lifted* from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove these statements. The price is only $850 F. O. B. Newark, N. J., complete with 1/6 H. P. Motor and folding chair. Write for illustrated folder with complete details.

Another Famous Machine

THE MODEL M Universal Stripping and Booking Machine

For wrapper stripping the Model M is unequalled. It strips wrappers with a clean razor-edge cut, without breaking or tearing, without packing of stock (pads are booked loose and fluffy) and with no wrapping of stock around brush or drive rolls.

Owners of old type Universal Stripping and Booking Machines may have them rebuilt into up-to-date machines, guaranteed the same as new machines.

Universal Tobacco Machine Co.
40 East 34th Street, New York, U. S. A.
Factory: 124 Sussex Ave., Newark, N. J.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cuban Parcel Post Bill Will Be Early on Calendar of Next Session

LEGISLATION for the amendment of the law prohibiting the importation of cigars in lots of less than 3000, required under the parcel post convention with Cuba, will be given a place on the calendar of the House Committee on Ways and Means for consideration during the coming session of Congress, it is understood.

Under the terms of the convention, its provisions were to be abrogated at the expiration of eighteen months unless the United States, in the meantime, enacted legislation permitting the entry of Cuban cigars in small lots by parcel post, that being the only Cuban product which would benefit by the extension of parcel post facilities.

The legislation was brought up during the last session of Congress and was the subject of hearings at which representatives of the American cigar industry strongly protested against its adoption. No further action was taken during the session, but, if the parcel post agreement is to be made permanent, a bill must be passed during the coming session.

Foreign Countries Look With Disfavor on Flexible Tariff Provisions

A belief that the United States Government is using the flexible tariff provisions of the McCumber-Fordney law to extract intimate trade secrets from foreign competitors for the benefit of American producers is widespread in Europe, it is declared by Commissioner Edward P. Costigan of the United States Tariff Commission, who has just returned from a trip on which he was sent by his colleagues to determine just what the attitude of foreign governments is toward the operations of the commission's investigators.

Mr. Costigan's findings are directly at variance with those of Chairman Thomas O. Marvin, who also made a European trip at the same time and who asserted upon his return that there was little or no resentment abroad and that the majority of governments and business men felt that the United States was acting within its rights, such criticism as did exist being directed chiefly against the activities of Treasury Department agents.

"In many countries in Europe today there is impressive evidence of a rising tide of criticism of America and of deepening hostility toward us," observed Mr. Costigan. "We are charged with a one-sided, almost exclusively upward, application of our flexible tariff policy, and not only with complete disregard for the terms of our flexible tariff law, as written, with its promise of equalizing tariff rates, but we are charged with having used the plausible provisions of that statute in order to extract intimate trade secrets from our European competitors. And it is added that we have employed our newly-acquired information unfairly to make our commerce with foreign countries more instead of less difficult, and in instances to prohibit such commerce."

Unless a change is made in this policy, he predicted, European manufacturers will refuse to permit American agents to have access to their books, regardless of what the consequences may be. Assurances that all information garnered by foreign agents of the Tariff Commission was held strictly confidential, he said, were received with undisguised skepticism.

Daylight-Saving Laws in Various States Declared Legal

The daylight-saving laws enacted by various States do not conflict with the Constitution or Federal statutes, it is indicated by the collapse in the United States Supreme Court of a case challenging the validity of the Massachusetts law.

After hearing arguments that the State law was in conflict with the Constitution and with acts of Congress, it was announced by Chief Justice Taft that the Supreme Court agreed with the decision of the United States District Court at Boston, which found the law to be constitutional. The Chief Justice added that no Federal question was raised for review by the United States courts, and took the case over for decision without hearing the arguments for the defense, indicating that it will be ordered dismissed, thereby upholding the right of the states to legalize daylight-saving time.

The action of the court is of paramount importance to the States which have such laws, on which there has been a determined fight in the rural districts although the cities, as a rule, have been glad to accept them.

New Building Urged for U. S. Patent Office

Fire in the United States Patent Office, where the records of the more than 1,600,000 patents granted to American inventors are stored, might result in losses of billions of dollars to American business and "bring about a national calamity of the first order," according to Thomas E. Robertson, Commissioner of Patents, who is urging that a new building be erected in which to house the office, now occupying a structure built shortly after the death of Thomas Jefferson.

(Continued on Page 14)

One of a Camel Cigarette series now running nationally in the magazines

When the Thanksgiving feast is spread—and gay friends gather—when you're joyously thankful for another year of health and plenty—have a Camel!

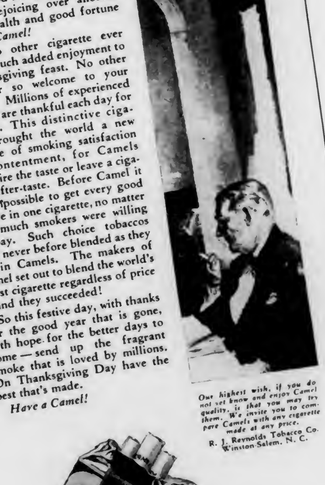
WHEN it's Thanksgiving. And your chosen friends are enjoying the good things of earth. As you are rejoicing over another year of health and good fortune —*have a Camel!*

For no other cigarette ever gave so much added enjoyment to a Thanksgiving feast. No other was ever so welcome to your friends. Millions of experienced smokers are thankful each day for Camels. This distinctive cigarette brought the world a new measure of smoking satisfaction and contentment, for Camels never tire the taste or leave a cigaretty after-taste. Before Camel it was impossible to get every good feature in one cigarette, no matter how much smokers were willing to pay. Such choice tobaccos were never before blended as they are in Camels. The makers of Camel set out to blend the world's finest cigarette regardless of price —and they succeeded!

So this festive day, with thanks for the good year that is gone, with hope for the better days to come—send up the fragrant smoke that is loved by millions. On Thanksgiving Day have the best that's made.

Have a Camel!

Camels represent the utmost in cigarette quality. The choicest of Turkish and Domestic tobaccos are blended into Camels by master blenders and the finest of French cigarette paper is made especially for them. No other cigarette is like Camels. They are the overwhelming choice of experienced smokers.



Our highest wish, if you do not yet know and enjoy Camel quality, is that you may try them. We invite you to compare Camels with any cigarette made at any price.

R. J. Reynolds Tobacco Co.
Winston-Salem, N. C.

© 1926

BY ACTUAL TEST, AMONG THE BEST

FREE-BURNING is an indispensable quality of all first grade tobaccos. Soils which contain a large proportion of chlorides, produce a kind of leaf which almost always burns with difficulty.

TESTS made of the lands of Porto Rico have demonstrated that they are free of chlorides; and instead, there is found in them a great amount of magnesia, which has a decided influence in the quality of the tobacco.

PORTO RICAN tobacco holds a place with the best grown anywhere. Its smooth, fragrant, free-burning characteristics completely satisfy the fancy of American smokers who prefer a good, mild cigar at a reasonable price. Porto Rico tobacco is imported free of duty.

THE DEMAND for this tobacco on the part of manufacturers, to be used wholly or blended in their cigars, consumed the entire 1925 crop. The present harvest is enjoying a briskly moving market.

This is THE Porto Rico Year

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Booklet containing full information on Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 Broadway *F. LINARES, Agent* New York, N. Y.

C. W. TOMS BEREAVED

George Toms, son of C. W. Toms, Sr., vice-president of the Liggett & Myers Tobacco Company, was instantly killed early Sunday morning, October 10th, when his car ran off the road between Chapel Hill and Durham, N. C., and turned over, crushing the life out of Mr. Toms, who was caught underneath. A companion, Jack Cobb, was thrown clear of the machine and escaped injury.

Mr. Toms and his companion had been attending a dance at Chapel Hill and were returning to their homes when the accident occurred. Mr. Cobb had gone to sleep soon after starting for home and was not awakened until the car overturned, throwing him out. Since the accident occurred on a straight stretch of road, it is believed Mr. Toms must have dozed at the wheel and lost control of the car.

Funeral services were held from the home of his sister, Mrs. J. A. Buchanan, in Durham.

THE TOBACCO WORLD joins the many friends of Mr. Toms in extending sincere sympathy in his great loss.

J. J. OLLENDORFF TO SELL "MANUEL"

Jonas J. Ollendorff, well-known cigar salesman, has joined the sales force of the Mazer-Cressman Cigar Company, of Detroit, and will in the future concentrate his sales efforts on their "Manuel" and "Tennyson" brands in New York City, Brooklyn, Long Island and Connecticut.

LEAF TOBACCO ON HAND OCTOBER 1ST

According to figures just issued by the Department of Commerce, Bureau of the Census, Washington, D. C., leaf tobacco held by manufacturers and dealers on October 1, 1926, was 1,768,399,398 * in the aggregate, as compared with 1,754,595,720 pounds on hand October 1, 1925. July 1, 1926, the amount on hand was 1,868,295,582 pounds, and on April 1, 1926, 2,040,067,402 pounds.

Chewing, smoking, snuff and export types on hand October 1st total 1,312,141,619 pounds. Cigar types totaled 389,178,215 pounds, and imported types 67,079,564 pounds.

These statistics represent the quantity of leaf tobacco reported as held (1) by manufacturers who manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars, or 1,000,000 cigarettes; (2) by all registered dealers in leaf tobacco; and (3) all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses.

*Leaf tobacco on hand October 1, 1926, includes 1,436,073,184 pounds, for which the "Marked weight" was reported (*i. e.*, weight at time it was packed or baled), and 332,326,214 pounds for which the "Actual weight" was reported. The corresponding amounts included for 1925 were 1,442,699,417 and 311,896,303 pounds, respectively; for July 1, 1926, 1,512,079,371 and 356,216,211 pounds, respectively, and for April 1, 1926, 1,673,903,981 and 366,163,421 pounds, respectively. Allowance should be made for shrinkage on the amounts for which "Marked weight" was reported, in order to ascertain the actual weight. The total for October 1, 1926, includes 1,625,439,120 pounds of unstemmed and 142,960,278 pounds of stemmed leaf tobacco.

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

News from Congress

(*Continued from Page 10*)

The Patent Office for many years has been too small, both for the handling of its business and for the filing of its records, and the time is rapidly approaching, it is declared, when Congress must provide adequate quarters. When the present building was erected only 200 or so patents were issued annually, while today more than 45,000 patents and some 25,000 trademarks and designs are handled yearly.

Millions of patent records on which rest the rights to the most important processes and manufactured commodities used in the country are stored on wooden shelves with absolutely no protection from fire, although efforts are being made to instal steel shelving as rapidly as possible. Destruction of these records would leave the Government without evidence of prior discovery on which to base the issuance or withholding of patents for future inventions, and a fireproof storage space for existing patent records has long been urged.

APPLICATION FOR REGISTRATION OF CIGARS, CIGARETTES AND TOBACCO

Washington, D. C., October 12, 1926.

The following registrations have been granted at the United States Patent Office today:

To Arango y Arango on A. y A. (two females over globe) and "Don Sebastion" (turbaned bearded male and medals) both for cigars.

To O. Eisenlohr & Brothers on "Henrietta" (ostrich in oval frame) for cigars.

To John H. Swisher & Son on "King Edward the Seventh" (portrait) for cigars.

To Carolyn Tomlinson Dare on "Sin," for cigarettes.

To Palestine Tobacco Corporation on "Balfour" (coat of arms), for cigarettes.

To Rosidor Cigarette Company on "Du Barry," for cigars and cigarettes and tobacco.

To Maspero Freres, Limited, on "Maspero Freres, Limited" (Egyptian profile in circle), for cigarettes.

To Penn Tobacco Company on "Penco," for smoking and chewing tobacco.

The last two registrations are renewed after twenty years.

Renewals. The value of a trade-mark is illustrated by the renewal of these registrations on trade-marks more than twenty years old.

VIVAUDOU EARNINGS

Statement of V. Vivaudou, Incorporated, for the first nine months of 1926 shows net earnings of $1,145,949 after expenses and depreciation, but before Federal taxes, which compares with $410,514 for the same period of 1925. V. Vivaudou, Incorporated, is controlled by A. Schulte, and manufactures perfumes, toilet waters, etc.

"OPTIMO" IN COLORADO

C. S. Flaks, Denver, Colo., has been appointed distributor for the "Optimo" cigar for the entire State of Colorado. A strenuous campaign will immediately be started on this well-known brand manufactured by A. Santaella & Company, Tampa, Fla.

"THE GLORIOUS FOURTH"

By M. L. Hayward

It was the glorious fourth, but the Pennsylvania tobacco dealer was in his office, where he obtained a note from a dilatory customer to cover an overdue account, the note fell due, and the customer refused to pay.

"It was given on the fourth," was his excuse.

"The better the day, the better the deed," the tobacco merchant quoted.

"Yes, but we have a State law that says that legal holidays shall for all purposes whatever as regards the presenting for payment or acceptance and as regards the protesting and giving notice of the dishonor of bills of exchange, checks, drafts and promissory notes, made after the passage of this act, be treated and considered as the first day of the week commonly called Sunday and as public holidays and half-holidays," the customer retorted.

"That don't apply to the giving of negotiable paper," the tobacco dealer maintained, and the Pennsylvania Courts ruled in his favor in 71 Pa. S. C. 344.

"It has been argued here that because the contract was made on the Fourth of July, a legal holiday, it is void, and in support of that contention are cited the cases which deal with contracts made on Sunday. Contracts executed on Sunday are void for the reason that the statute positively forbids business of that character upon that day. These legal holidays are permissive only and the operative force of the statute is limited to transactions regarding payments, protests, etc., of commercial paper," was the reasoning of the Court.

AMERICAN CIGARETTES GAINING IN POPULARITY IN FRANCE

According to an article printed in the *Wall Street Journal* recently, "Sales of American cigarettes are rapidly expanding in France while demand for British brands remain steady, a director of a leading British tobacco company told Dow, Jones & Company.

"Rumors of acquisition of the French Government tobacco monopoly of American interests have not disturbed British producers. In the sensitive state of French opinion about foreign monopolies they think it unlikely that the government would risk its existence by any move that might seem to put French enterprises under foreign control. At present reorganization of the French monopoly on private lines is hindered by the excessive number of selling agents, many of whom are discharged soldiers.

"As to possibility of a price-cutting war in Britain between the British-American and Imperial Tobacco Combine and the smaller companies, such as Godfrey Phillips and Carreras, it was stated that reductions in prices are most unlikely. Certain experiments with brands at ten for five and one-half pence have been tried but without success. Unless quality considerably deteriorates, prices cannot be lowered without retailers reducing their present 22½ per cent. profits. Such a reduction is unlikely in view of the small turnovers now made by the increasingly large number of tobacconists.

"Reduction in price at present quality is impossible if the consumer is to retain the convenience of having cigarette stores handy at every street corner," it was asserted.

"The only tobacco 'war' materializing is by advertisement campaigns. In the latter half of 1925 the combine, which had hitherto hardly advertised at all, was perturbed by the way outside firms were encroaching on the popular market. This year $5,000,000 is said to have been ear-marked for extra advertising."

GRANGER
ROUGH CUT

in

THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Tackling a tough pipe is now great sport!

YES SIR! It's the greatest of all American sports. . . the popular pastime of all red-blooded and *blue*-blooded Americans. . . and if you'll just paste this dope in the top of your old head-gear, you'll score a victory over any pipe you tackle:

Try out all the tobaccos you can find against old Pipe, but once Granger Rough Cut gets a chance you'll yank the yannigans and keep Granger in there, forever! For there's no substitute for Granger. And the tougher they are the harder they fall for it. . .

For Granger hits a pipe just right. It's a winning combination of the choicest varieties of Burley tobaccos. . . conditioned by the nationally famous "Wellman Method." It's the sweetest tobacco you ever saw in action. . . a star performer, always!

Then, because it's *rough cut*, Granger is cooler under fire. . . it's the coolest, smoothest going tobacco that ever went into a pipe-bowl. And year after year the expert authorities pick Granger as the All-American pipe tobacco!

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, the foil-pouch package is ten cents

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

CLASSES A AND C JUMP AHEAD IN SEPTEMBER

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of September, 1926, and are issued by the bureau. (Figures for September, 1926, are subject to revision until published in the annual report.)

Products	*September, 1925*	*September, 1926*
Cigars (large)		
Class A .....No.	232,753,910	269,022,645
Class B .....No.	102,841,492	81,641,390
Class C .....No.	223,231,937	232,129,362
Class D .....No.	13,125,950	13,735,314
Class E .....No.	3,810,356	3,487,691
Total	575,763,645	600,016,402
Cigars (small) .....No.	42,596,000	40,247,853
Cigarettes (large) ....No.	1,724,658	719,131
Cigarettes (small) ...No.	7,119,055,300	8,086,273,530
Snuff, manufactured..Lbs.	3,137,659	3,280,605
Tobacco, manf'd ....Lbs.	32,916,631	32,943,239

Note.—The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of September.

Products	*September, 1925*	*September, 1926*
Cigars (large)		
Class A .....No.	14,876,150	8,978,950
Class B .....No.	971,245	327,300
Class C .....No.	4,470,350	2,410,000
Class D .....No.	5,300	500
Total	20,323,045	11,716,750
Cigars (small) .....No.	1,000,000	740,000
Cigarettes (large) ...No.	405,000	500,000
Cigarettes (small) ...No.	10,200	41,000

Tax-paid products from the Philippine Islands for the month of September.

Products	*September, 1925*	*September, 1926*
Cigars (large)		
Class A .....No.	20,296,328	16,779,520
Class B .....No.	523,525	151,877
Class C .....No.	204,347	131,899
Class D .....No.	200	956
Class E .....No.	500	800
Total	21,024,900	17,065,052
Cigars (small) .....No.	600	...
Cigarettes (large) ....No.	300	...
Cigarettes (small) ...No.	49,070	341,886
Tobacco, manf'd ....Lbs.	141	87

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the September Statement of Internal Revenue Collections

Taxes	*September, 1925*	*September, 1926*
Admissions to theatres and other places of amusement	$1,811,656.49	$996,395.63
Automobiles and motorcycles	11,800,397.19	7,137,934.21
Pistols and revolvers.....	.....	17,865.07
Cereal beverages	.....	23,870.20
Documentary stamps, etc.:		
Bonds, capital-stock issues, etc.	2,394,461.20	934,531.08
Capital stock sales or transfers	1,278,395.06	1,423,070.57
Sales of produce (future delivery)	360,261.24	279,767.17
Playing cards	337,619.50	423,232.90
Tobacco manufacturers:		
Cigars	4,010,124.62	2,200,893.75
Cigarettes	21,369,947.30	24,265,023.99
Snuff	551,575.76	590,508.84
Tobacco, chewing and smoking	5,918,358.25	5,931,266.77

Note.—In the Revenue Act of 1926, admission taxes are the same as in the Revenue Act of 1924 with the exception that admissions of seventy-five cents or less, instead of fifty cents or less, are exempt; tax on automobiles and motorcycles reduced from 5 per cent. to 3 per cent.; tax on firearms, shells and cartridges is repealed and a similar tax levied on pistols and revolvers; tax of one-tenth cent per gallon levied on cereal beverages; repeal of the stamp tax on conveyances, proxies, powers of attorney, and certain other documents; and reduction in tax on all classes of large cigars and on small cigars.

CREDIT UNIONS IN INDUSTRIAL ESTABLISHMENTS

"The credit union is a bank, scaled down to the needs of the average working man," according to the latest report issued by the Policyholders' Service Bureau, Metropolitan Life Insurance Company.

"The Credit Union in Industrial Establishments," Report No. 92 discusses the growth of the credit union, its advantages, organization, rules; it goes into the details of how loans are made in various establishments, the size of the loans, and the matter of interest; it further takes up the subjects of the psychology of employee buying, and credit union stability.

The experiences in this report are gathered from the best practices in vogue among leading industrial and commercial concerns, and the report is designed to help others who may be planning to improve their credit unions or to establish new unions. There is a small supply of the report available to interested companies if they request them from the Policyholders' Service Bureau, Metropolitan Life Insurance Company, 1 Madison Avenue, New York City.

"LA PALINA" WINS

In the annual regatta of the Maryland Yacht Club, held in Baltimore a short time ago, in the Spring Garden Water Stadium, "La Palina," a 151 hydroplane, won the longest endurance race on record.

Captain Allan Davis, of the Neudecker Tobacco Company, piloted the ship on the entire twenty-one laps of the course, a total of thirty-one and one-half miles. A very handsome trophy was awarded the winner. "La Palina" cigars are also winning many new friends daily, as evidenced by the fact that production figures now total well over a million cigars a day, and growing.

LUCKY STRIKE
CIGARETTES
Toasting brings out the hidden flavor of the world's finest tobaccos. A combination millions can't resist.
LUCKY STRIKE
"IT'S TOASTED"

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
CEDAR SAW — CIGAR BOXES — WOOD PLANING MILL
TEL. ASHLAND 6242 637-641 EAST 17 ST. NEW YORK. ESTABLISHED 1875.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SUNKIST:—44,779. For pipes and smokers' articles. October 15, 1926. The Burtis Co., Inc., Newark, N. J.

FRIGIDAIRE:—44,780. For all tobacco products. October 15, 1926. Joe Schwab, Dayton, Ohio.

KNOB HILL:—44,781. For cigars. September 17, 1926. Geo. T. Frawley, Los Angeles, Cal.

YUBAN SEAL:—44,782. For all tobacco products. October 19, 1926. Jos. Weinreich, Dayton, Ohio.

UBAN SEAL:—44,783. For all tobacco products. October 19, 1926. Jos. Weinreich, Dayton, Ohio.

TRANSFERS

PITTSBURGH FAMOUS:—30,166 (Tobacco World). For cigars, cheroots and stogies. Registered May 28, 1914, by Union-American Cigar Co., Pittsburgh, Pa. Through mesne transfers acquired by David Green, Pittsburgh, Pa., and re-transferred to Jacob Segal and David Lederman, trading as Webster Stogie Co., Pittsburgh, Pa., October 19, 1926.

APACHE TRAIL:—43,423 (Tobacco Merchants Association). For all tobacco products. Registered July 17, 1923, by Gibson Cigar Co., Phoenix, Ariz. Transferred to R. G. Bauer, Phoenix, Ariz., and re-transferred to Fred E. Druck & Co., Dallastown, Pa., October 1, 1926.

EL CAPITALISTA:—22,728 (Trade-Mark Record). For cigars. Registered May 29, 1900, by Geo. Schlegel, New York, N. Y. Through mesne transfers acquired by M. W. Wheeler, Chicago, Ill., and re-transferred to E. H. Tennyson, Chicago, Ill., August 14, 1926.

EDITH MASON:—12,289 (Tobacco World). For cigars. Registered March 5, 1898, by Chas. H. Voigt, Philadelphia, Pa. Through mesne transfers acquired by Gus M. Bennett, Philadelphia, Pa., and re-transferred to Joseph Belharz, Merchantville, N. J., October 11, 1926.

TOBACCO RECEIPTS THROUGH PORT OF PHILADELPHIA

Receipts of leaf tobacco through the port of Philadelphia during the month of September amounted to 12,607 bales, of which 12,571 bales were stripped tobacco and thirty-six bales contained scraps. Eighteen hundred and eighty-six barrels of stripped tobacco were also received in addition to the above.

INVESTIGATIONS ON TOBACCO, WITH SPECIAL REFERENCE TO QUALITY[1]

(*Continued From Page 6*)

contents of the leaf were similar in Pryor and Oronoco, but Burley had over 0.5 per cent. less than Oronoco and over 1 per cent. less than Pryor. The percentages in the stalk at this time were similar in the three varieties. Among different grades of manufacturing tobacco, light tobacco contained the least and the dark the most nicotine, which ranged from 1.54 per cent. in high-grade bright flue-cured to 5.56 in English shipping. In the dry matter of eleven varieties of tobacco grown at the California station (2) the nicotine content varied from 2.23 per cent. in Vuelta Abaho to 9.03 per cent. in Pano de Sumatra.

The total nicotine content in a sample of Connecticut wrapper-leaf tobacco (89) was 3.39 per cent. before fermentation and 2.89 per cent. after, while the nicotine soluble in petroleum ether amounted to 1.6 and 1.01 per cent. respectively.

The undesirable sharpness or pungency of the smoke from certain types of cigar filler appeared to be due almost entirely to the volatile, easily soluble form of nicotine. On the other hand, the true physiological effects of the smoke seemed proportionate to the total quantity of nicotine. The pungent, harsh quality of the smoke is partially removed by protracted re-sweating and aging of the tobacco, whereby the easily volatile nicotine is largely expelled.

(*To be continued.*)

[1] Reprint from Report on the Agricultural Experiment Stations, 1925.

[2] Numbers in parentheses refer to "References."

REFERENCES

(2) Calif. Sta. Rpt. 1898, pp. 149-154.

(31) The relation of some chemical constituents to the grades of Kentucky tobacco. O. M. Shedd. Ky. Sta. Bul. 258. 1925.

(34) Ky. Sta. Rpt. 1922, pt. 1, pp. 20-25.

(35) An improved method for the determination of nicotine in tobacco and tobacco extracts. O. M. Shedd. Jour. Agr. Research (U. S.) 24 (1923). No. 11, pp. 961-970.

(48) Results of chemical analysis of tobacco cured by the leaf-cure on wire and the stalk processes. F. B. Carpenter. N. C. Sta. Bul. 90a. 1893.

(49) Types of tobacco and their analyses. F. B. Carpenter. N. C. Sta. Bul. 122. 1895.

(75) Percentage of nicotine in tobacco. R. J. Davidson. Va. Sta. Bul 52. 1895.

(89) The relation of nicotine to the burning quality of tobacco. W. W. Garner. U. S. Dept. Agr., Bur. Plant Indus. Bul. 141, pt. 1, pp. 5-16. 1909.

(94) The work of the agricultural experiment stations on tobacco. J. I. Schulte and M. Whitney. U. S. Dept. Agr., Rpt. 63, 1900.

(96) History and Status of tobacco culture. W. W. Garner, E. G. Moss, H. S. Yohe, F. B. Wilkinson and O. C. Stine. U. S. Dept. Agr. Yearbook 1922, pp. 395-468.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

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Corner of Gratiot Street
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DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
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ROBT BURNS
ROBT BURNS
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INVINCIBLE
15c
A true aristocrat, typical Robt Burns quality in the big, generous Invincible size
PANATELA—5c
The long, graceful shape which has made cigar lovers. A cigar you can smoke one after another with undiminished enjoyment.
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A pleasing perfecto-shaped cigar in which quality is not sacrificed to quantity. A cigar representing the utmost 10-cent value that can be offered in this popular size.
PERFECTO-GRANDE
2 for 25c
A Grande cigar—tuli-wrapped—to present the full flavor and goodness of good growing tobacco.

FULL Havana Filler

Five years of continuous sales increase

unquestionably demonstrates the unvarying quality of these four cigars . . . . . .

THE four Robt Burns cigars here shown represent years of study by the General Cigar Company to concentrate on the most acceptable shapes and to give in those sizes the most that money will buy—if you are seeking the best.

That this concentration of experience, skill and purchasing resources has met with the approval of the smoking public may be seen in the fact that year in and year out the patronage for Robt Burns cigars has constantly increased. In 1924 the increase was 10 per cent as compared with the preceding year, while in 1925, 23 per cent more smokers were added to the already vast army.

More than 140,000,000 Robt Burns cigars are now made each year to satisfy the demand—substantial proof, indeed, that no matter which Robt Burns you select, you are assured of the unvarying satisfaction of mild, mellow FULL Havana filler—*recognized by discriminating smokers as the highest type of tobacco grown.*

Robt Burns

General Cigar Co., INC.

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NOVEMBER 15, 1926

VOLUME 46 No. 22

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

After all nothing satisfies like a good cigar

"Packed in Wood
Bound to be Good
What?
Cigars!"

WOODEN BOXES

The Best Cigars are Packed in Wooden Boxes

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO VERY MILD CIGARS
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The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

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CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World
Established 1881
VOLUME 46 NOVEMBER 15, 1926 No. 22
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OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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The Cigar of Quality
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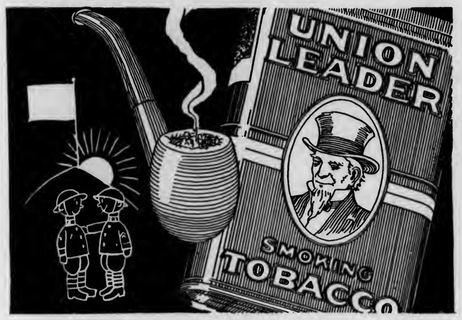

Buddies

There's no secret formula, no patented process for making Union Leader Smoking Tobacco. Others, in fact, have approximated it, and produced pipe rations almost as famously good. But those brands sell for at least 5 cents more. Union Leader costs but a dime a tin.

UNION LEADER
SMOKING TOBACCO 10¢
The best in the Union . . . *In the pocket tin*
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Blackstone

CIGAR

Extremely Mild

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.
231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US
Windsor Cigar Box Co.
WINDSOR After all nothing satisfies like a good cigar PENNA.

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes
H. E. BAIR & CO.
HANOVER After all nothing satisfies like a good cigar PENNA.
"Quality Cigar Box Manufacturers For More than Fifty Years"

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Number 22

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, NOVEMBER 15, 1926 Foreign $3.50

UNITED STATES TOBACCO COMPANY INTRODUCES "OLD BRIAR"

All the United Cigar Stores here featured in their windows last week displays of "Old Briar" smoking tobacco, a new brand just being marketed by the United States Tobacco Company.

The United States Tobacco Company has been accumulating stocks of leaf tobacco and experimenting on different blends for the past five years, and the new brand, "Old Briar," is the result.

It is packed in a handsome humidor tin, which is divided into two parts—on one side there are four separate packages of one ounce each, and on the other side is one four-ounce package.

The outside of the package is handsomely finished to resemble old briar, and on the lid are the words "Old Briar."

A special introductory offer is being made of one package of "Old Briar" smoking tobacco and a one-dollar pipe—all for one dollar.

"WHITE OWLS" SELLING BETTER THAN EVER

Since the "White Owl" cigar was placed on the market at three for twenty cents, sales have been increasing steadily over the record established when they were retailing at two for fifteen cents.

The reason for this is attributed to the fact that the General Cigar Company has made good on their pledge, made years ago, to the effect that when conditions warranted, any possible saving would be passed along to the retailer and consumer, and when Congress reduced the tax on cigars, the price of "White Owls" was immediately reduced accordingly.

The increased sales to the consumer on account of the decrease in price, together with the extensive advertising done by the General Cigar Company on this brand, enables the dealer to make increased profits, and everybody is better satisfied.

E. KLEINER & COMPANY INCREASES CAPITAL

The firm of E. Kleiner & Company, Incorporated, has increased their capital stock issue from $125,000 to $500,000, thus enabling them to better handle the increasing business on their "Marie Antoinette" cigar and other brands which they manufacture.

AMERICAN TOBACCO DIVIDEND

The American Tobacco Company Board of Directors have declared a dividend of 4 per cent. on the common and common B stock of the company, $50 par value, payable in cash December 1st to stockholders of record November 10th.

OREGON VOTERS DEFEAT TOBACCO TAX

Voters in the State of Oregon, defeated the proposed State tobacco tax by the decisive vote of two to one, at the election held on November 2nd.

The State Legislature passed the bill authorizing the tax on tobacco products last February, which would increase the cost of cigarettes, smoking tobacco, etc., to the consumer approximately 15 per cent. but an appeal was immediately filed by the Secretary of the Oregon Cigar Retailers' Association asking for a referendum vote on the measure by the people of the State, and an aggressive campaign was waged against the measure.

When election day arrived the people of the State demonstrated their feeling in the matter in no uncertain language.

NEW CIGARETTE FACTORY FOR NEW YORK

The Miranda Cigarette Corporation has recently been incorporated under the laws of the State of New York by Alfred Miranda, president; B. Gould, vice-president and treasurer, and F. E. Fehlman, secretary, and will open a factory for the manufacture of "Miranda's Dream" at 4 West Sixteenth Street, New York City. This brand of cigarettes is popular in England and it is expected will meet with approval here.

The cigarette is manufactured in England by Miranda, Limited, 130 New North Road, London, N. 1.

"Miranda's Dream" is a perfumed cigarette, silk-tipped, and retails at five for fifteen cents, and in packings of 100 for $2.50.

GENERAL CIGAR CO. EARNINGS INCREASE

The General Cigar Company report for the third quarter of 1926, ending September 30th, shows net profit of $757,475, after charges, allowance for federal taxes, etc., which is equivalent to $1.74 per share on the outstanding common stock, after allowing for preferred stock dividends. This compares with earnings of $1.49 per share on the common for the same period of 1925.

Net profits for the first nine months of the year are equivalent to $3.55 per share on the common stock. A decrease of two cents when compared with the same period of last year.

AMERICAN SUMATRA DIVIDEND

A quarterly dividend of $1.75 has been declared on the preferred stock of the American Sumatra Tobacco Company, payable December 1st to stockholders of record November 19th.

THE TOBACCO WORLD extends a cordial invitation to all visitors to the Sesqui-Centennial Exposition to make headquarters at their offices at 236 Chestnut Street, Philadelphia, and assures the members of the industry of their pleasure in serving their comfort and convenience in every way possible. The latch-string is always out.

ENGLAND ENDEAVORING TO SUPPRESS PRICE-CUTTING

Just how the tobacconists in England are endeavoring to cope with price-cutters is shown in the following report of a part of the proceedings of a meeting of the Birmingham and Midland Counties' Tobacconists' Association, as published in the *Tobacco Trade Review*, of London:

"The efforts being made to check price-cutting were detailed by the Secretary. The information was largely of a confidential character, but it indicated that, in spite of difficulties, some progress is being made. The sub-committee, he explained, was working in conjunction with the investigator allotted to the district and with the manufacturers. Those who were looking for quick results must remember that while the price-cutters had made their preparations long ago, it was only at the present time that the Association was completing its counter-preparations. There was evidence, Mr. Hains proceeded, that the price-cutting shops now open in the city were controlled by three men. In one case a man, not a cutter in his own shop, acted as a go-between, the principal's stuff being delivered at his shop and collected there. The difficulty was that, as this man did not himself cut, wholesalers had not that excuse for withholding supplies. The landlords of a shop carried on by one of the cutters were a big Birmingham firm, who, however, saw no reason for getting rid of their tenant because he was selling his goods cheaply. The secretary of the company suggested to him (Mr. Hains) that they were working on a poor basis in trying to turn the man out, because he would simply take other premises, and these people might in the end be driven to buying their premises.—Mr. Harrison: It is no good simply shifting a man from one street to another; the only way to stop these people is to cut off their sources of supply.—Mr. Swannell urged that a deputation should wait upon the Wholesalers' Association, asking that the fullest inquiries should be made before traders were supplied.—The Secretary replied that he had a letter from the President of the Wholesalers' Association, which showed how much support they might expect from that quarter. In the course of the letter the President stated that he had received certain information as to who was supplying the price-cutters, but he was not dealing with the matter himself, and simply passed on the letter.—Mr. Swannell: That is all the more reason why we should press this home.—The Chairman: It is their duty to move.—Mr. Swannell: It is; if they are not a live association we have got to wake them up.—The Secretary then gave details of the information that had been ascertained regarding the means adopted by other cutters to obtain supplies, and the steps that were being taken to check the practice. The I. T. C., he said, were doing some work in this connection in Birmingham, and it was the duty of the Association to get into the closest possible touch with them. It was the first time they had been able to approach the I. T. C., and the

(Continued on Page 16)

THE SUPERIORITY OF CIGARS

We take the following extract from the Suddeutsche Tabakzeitung:

We venture to describe the cigar as the Queen of tobacco products. We should do so, having in mind a number of advantages which it alone possesses. First of all cigar smoking is the purest form of the use of tobacco. In the case of the pipe, the material out of which it is made and also the case with which it is kept, influences the taste of the tobacco. The paper case of the cigarette, too, has a far greater influence than most smokers suppose. The character of the cigarette varies considerably according to the paper employed.

The cigar offers the pure product of the tobacco plant. It is the most simple, and may be called the classical form of smoking. Very likely it is also the oldest. The first conquerors of Central America reported that it was with astonishment they saw the Aborigines roll up tobacco leaves to smoke. This classical simplicity is only an advantage when it is also effective in attaining the end in view; that is when the tobacco is thereby fully enjoyable. It is in this particular that the cigar excels all other means of smoking. Experience has taught that no single tobacco, but a cleverly selected choice, gives the finest flavour. Of course, cigarettes and pipe tobaccos are mixtures, but in them the tobacco is fine cut and merged into a uniform mass. Quite otherwise is it in the case of the cigar, in which not only is it a question of a mixture, but of the order in which the constituents are used—wrapper, bunch and filler, each as a rule, consisting of different sorts of tobacco. The filler is mostly mixed, and frequently has a centre of tobacco of a particular kind. The connoisseur knows that the order in which the constituents and the mixture are used is not an indifferent matter—but that the finest aroma necessitates their use in a certain way. In the cigar there is no indiscriminate mixture, but a just portion of the tobaccos. The real mixing only takes place during the actual smoking. The advantage which follows from this fact is best explained by an example, taken from the culinary art. The cook knows that there is a difference as to whether the roast is served with different vegetables and eaten together with them, or whether all the materials are mixed in the form of a hash, or ragout. To use a musical metaphor, a cigar may be likened, not to a mere tone, but to a harmony. By this means each sort of tobacco is effectively employed without any disturbance to the harmony of the whole.

In the order in which the constituent tobaccos are placed, therefore, the cigar possesses a refined means of enhancing the flavour, the method which is impossible in other forms of smoking. Another great advantage possessed by the cigar, is that it has something to offer to the eye, by which an æsthetic enjoyment is added to that of a more material kind. Just as the sight of appetising food gives rise to pleasurable anticipation, so does the cigar smoker derive joy from the contemplation of the cigar he has chosen. Good tobacco as a matter of fact, is a delightful and attractive product; it is good to look upon. The very colour of the wrapper gives the cigar a certain character. A man who likes a strong flavoury sort, may choose the deep-coloured brunette or the solid structure of the dark Brazilian. And a smoker who values mild, floral aroma, might give the "Glad eye" to the cigar of a certain complexion, of the tender smoothness of the fine Sumatra leaf. Between these extremes in hue lies a whole range of colours and characteristics. However,

(Continued on Page 16)

EDITORIAL COMMENT

FROM inquiries, news and magazine articles, and other sources as well, we have felt a sort of undercurrent indicating that sooner or later someone would openly undertake the advertising of a cigarette brand to women.

It has about come to pass with the recent publication of a page ad openly inferring that women use the particular brand advertised. There may be a lull to get the complete reaction, but we anticipate more and ever bolder advertising of this character.

We do not belong to "The Society Opposed To Whatever-You-Want-To-Do," and we refuse to get excited about women smoking cigarettes or cigarette advertising directed to men.

We can't get it out of our mind, however, that this advertising is very likely to severely agitate the anti-cigarette forces of this country, and that it won't help the cigarette business or the tobacco industry as a whole.

The public is willing to wink at a lot of things so long as these things are not openly flaunted in its face. But the minute this happens somebody gets a soap box and the pack of Blue Noses is off in full cry.

Not so many years ago the cigarette was looked down upon by the masculine sex, and a cigarette-smoker was considered in a class not accepted in our best society. But twenty-five years have changed all this and cigarette smoking by men is considered just as dignified as cigar smoking, and in fact has far overshadowed cigar smoking. We wonder if advertising the cigarette as the choice of the feminine sex is apt to disturb the large following it has by the masculine sex.

If, as some expert market statisticians claim, women are now smoking well upwards of ten billion cigarettes a year, we wonder if it would not be wise to let well enough alone. The fact that the cigarette has reached this consumption among women under its own steam in a comparatively few years seems evidence to us that it does not require advertising at this time to stimulate this field.

N. C. L. T. A. RENEWS FIGHT FOR CAPPER-KELLY BILL, MAKING PRICE MAINTENANCE POSSIBLE

The National Cigar Leaf Tobacco Association, through their Washington representative, W. L. Crounse, always aggressively active in starting, and backing movements for the benefit of the tobacco industry, has endorsed the Capper-Kelly bill in a letter to the chairman of the Subcommittee on Price Maintenance Legislation, and asks that this bill be reported promptly when Congress convenes in December.

The text of the letter follows:

"Hon. Schuyler Merritt, Chairman, Subcommittee on Price Protection Legislation, Committee on Interstate and Foreign Commerce, House of Representatives, Washington, D. C.

"DEAR SIR:

"On behalf of the National Cigar Leaf Tobacco Association we would urge your subcommittee to give speedy and favorable attention to the so-called Capper-Kelly bill (H. R. 11) the purpose of which is to permit manufacturers of trade-marked or otherwise identified merchandise who are in open competition with each other to make contracts with their distributors fixing the resale prices at which their goods shall be sold.

"The Capper-Kelly bill is the only measure dealing with this subject now pending in Congress. We are advised that it is acceptable to all the supporters of the so-called Stevens, Kelly, Williams, Merritt and Wyant bills pending in previous Congresses, and that no less than a thousand national and local trade bodies have endorsed the measure and are desirous of its speedy enactment into law. In common with these organizations it is our hope that your subcommittee will decide to report this bill to the full committee when Congress reconvenes in December in order that the measure may be brought to a vote in the House at the earliest practicable date.

"Predatory price cutting has been practiced, we believe, in no industry to a greater or more disastrous extent than in that engaged in the manufacture and distribution of tobacco products. In the retail field especially this cut-throat competition has been disastrous. Thousands of independent small dealers have been driven out of business and thus have been closed the channels through which large quantities of goods produced by the medium and small units in the manufacturing branch of the industry would naturally seek a market. This tendency toward monopoly should certainly be carefully considered by Congress which should be ever mindful of the interests of the small producers and distributors of the country who make up the backbone of American citizenship.

"The Capper-Kelly bill is distinctly in the interest of the consumer as well as the manufacturer and distributor. It will enable him to procure with a minimum of effort the particular brands he desires at a uniform price in every market and it will protect him against the use of well-known trade-marks as bait with which to induce him to purchase unknown goods upon the assumption that everything sold in a cut-price store is offered at a bargain price.

"The only opposition to the Capper-Kelly bill, so far as we are able to learn, comes from certain department and chain stores which desire to retain the privilege of cutting prices for the purpose of misleading the public. Scientific research has demonstrated that these concerns operate at a higher cost for overhead than the small independent establishment and as their profits are large it goes without saying that the price concessions they make on identified merchandise are more than recouped through the sale of unknown goods at exorbitant prices.

"The Capper-Kelly bill is in the interest of honest merchandising in every nook and corner of the coun-

(Continued on Page 12)

PHILADELPHIA.

TOBACCONIST BEATEN AND ROBBED

Joseph Van Gilder, who conducts a cigar store at 1026 Filbert Street, was badly beaten by a young negro bandit just after he had opened his store for the day on November 3d.

Mr. Van Gilder, who lives at 611 North Tenth Street, noticed the negro standing on the corner when he passed on his way to the store and after opening the door and stepping behind the counter he heard a command to throw up his hands and turned to find the negro pointing a revolver at him and holding a newspaper parcel in his left hand. Mr. Van Gilder immediately dropped to the floor behind the counter in order to escape a possible shot, but the negro vaulted the counter and began to beat Mr. Van Gilder about the head with the paper parcel, which contained a piece of lead pipe. Van Gilder finally fell over semi-conscious and the negro fled with a bag of small change containing $8, overlooking more than $100 in Mr. Van Gilder's pockets.

The engineer of the building and the elevator operator were in the basement, and hearing the scuffle, investigated and found Van Gilder on the floor bleeding profusely from cuts. They immediately called in the police and Van Gilder was removed to the Hahnemann Hospital, where he was found to have suffered a fractured right hand, cuts under both eyes, and a possible fractured skull.

The stock in the store was scattered about, but it is thought nothing was taken except the $8 in change. The bandit escaped.

EISENLOHR EARNINGS

Report of Otto Eisenlohr & Brothers, Incorporated, for the third quarter of 1926, ending October 2d, shows gross profits of $373,254, and net income to surplus account $119,850. This is equivalent, after allowing for dividends on preferred stock, to 33 cents a share on the outstanding common, of $25 par value. Gross earnings for the same period of 1925 were $407,252 and $217,148 net earnings transferred to surplus account, or equivalent to 75 cents per share.

Earnings for the first nine months of 1926 total $308,773, or 79 cents per share on the common, as against $313,419, or 81 cents a share for the same period of 1925.

PENNSYLVANIA TOBACCO YIELD OFF

According to the November report issued by the Pennsylvania Federal-State Crop Reporting Service, the tobacco crop came through the growing season without serious damage except from hail in some localities. Thin leaf, rust and wildfire are noted. Curing is slow and, except perhaps in the northern counties, unsatisfactory. Pole burn is quite general, and some reporters express fear of mold. Indicated quality is the lowest on record.

Farm work in general has been much delayed by unfavorable weather—rain, killing frosts and even snow in the northwestern counties. Temperature in the northern and western counties averaged over two degrees below normal, and precipitation for the State about 1¾ inches in excess of normal, the number of days on which rainfall exceeded .01 inch averaging sixteen. In the northwestern district excess precipitation was over four inches and the number of rainy days twenty-two.

Preliminary estimate of tobacco production in the State on November 1st was 43,230,000 pounds. The October 1st estimate was 45,302,000 pounds. The estimate of the 1925 crop was 57,400,000 pounds, and the average crop for the past five years is 58,386,000 pounds. The average yield per acre this year is 1310 pounds. The average for 1925 was 1400 pounds, and the five-year average yield per acre is 1345 pounds.

BAYUK CIGARS NOW IN DE LUXE FACTORY

On last Wednesday Bayuk Cigars, Incorporated, moved into their new factory building at Ninth Street and Columbia Avenue, which is the last word in a modern factory for the manufacturing of cigars.

The building contains eight stories and basement and is equipped throughout with the latest machinery of every description, including the wonderful color sorting machine.

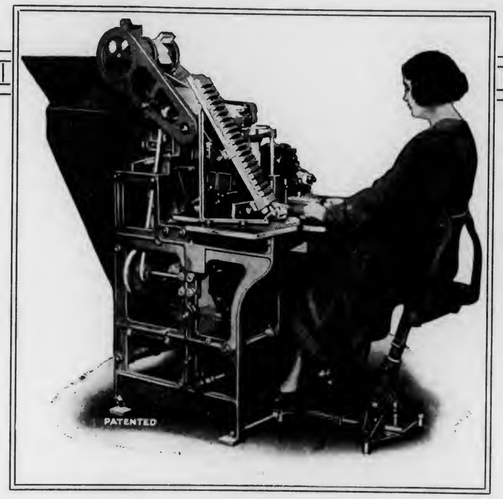
B. D. HILL A VISITOR

Benjamin D. Hill, Chief of the Tobacco Division of the Department of Commerce, at Washington, was a recent visitor here calling on the trade.

HARRY BAYUK VISITS MIDDLE WEST

Harry Bayuk, together with L. A. Kramer, was a recent visitor to the Wisconsin leaf market.

Better Cigars and More of Them—at Less Cost with *The*



MODEL L Universal Scrap Bunching Machine

$850
Complete
F. O. B. Newark, N. J.

When you place the Model L Universal Scrap Bunching Machine in your factory, you have a certainty, not a probability. In large factories and small factories, in union shops and open shops, all over the country, it has proved its ability to turn out more and better cigars at less cost.

Here's what the Model L Universal is actually doing every day, day in and day out, in factories all over the country:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per hour at a labor cost of 75c. to $1.00 a thousand.
2—Making any size straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequalled sizes, up to 1½ in.
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is *lifted* from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

A trial in your own factory, with your own tobacco and under your own operating conditions, will quickly prove these statements. The price is only $850 F. O. B. Newark, N. J., complete with 1/6 H. P. Motor and folding chair. Write for illustrated folder with complete details.

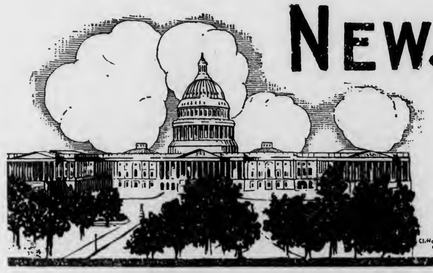
Another Famous Machine

THE MODEL M Universal Stripping and Booking Machine

For wrapper stripping the Model M is unequalled. It strips wrappers with a clean razor-edge cut, without breaking or tearing, without packing of stock (pads are booked loose and fluffy) and with no wrapping of stock around brush or drive rolls.

Owners of old type Universal Stripping and Booking Machines may have them rebuilt into up-to-date machines, guaranteed the same as new machines.

Universal Tobacco Machine Co.
40 East 34th Street, New York, U. S. A.
Factory: 124 Sussex Ave., Newark, N. J.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Men in Tobacco Industry May Claim $20,000 Earned Income for Tax Purposes

Members of the tobacco industry who derive their income from businesses in which they personally engage may claim up to $20,000 as earned income, but those who receive their income from enterprises in which no personal service is rendered are allowed only $5000, it is held by the Bureau of Internal Revenue in interpreting the deduction for "earned income" under Section 209 of the Revenue Act of 1926.

Under that section, an individual is entitled to claim against the tax computed on his net income a credit of 25 per cent. of the tax which would be payable if his earned net income constituted his entire net income. This credit, however, may not exceed 25 per cent. of the normal tax on the net income, plus 25 per cent. of the surtax on the earned net income. If the net income is not more than $5000, the entire amount may be considered as earned net income, and if the net income is more than $5000, the earned net income shall not be less than $5000 but in no case may it exceed $20,000.

Earned income may consist of salaries, wages, commissions, professional fees and other amounts received for personal services actually rendered, or an amount not in excess of 20 per cent. of the net profits derived from a trade or business in which both personal services and capital are material income-producing factors. If the business requires only a nominal capital and the income is derived principally from the personal services of the taxpayer, the entire net profits, not exceeding $20,000, may be considered as earned income; where the income of the taxpayer is derived from capital invested in a business in which no personal service is rendered, the earned income in such shall not exceed the limitation of $5000.

"The question as to whether a taxpayer is engaged in a trade or business, for the purpose of determining the amount of earned income, depends upon the facts in each particular case," it is pointed out in a decision by Acting Commissioner of Internal Revenue C. R. Nash. "In general, a trade or business will include all activities entered into by the taxpayer for gain or livelihood with sufficient frequency, or requiring such portion of his time as to constitute a vocation. There is no particular class of income where 20 per cent. of the net profits will represent earned income, as the income from any trade or business in which both personal services and capital are material income-producing factors is subject to this provision.

"The earned income of a taxpayer engaged in a trade or business in which both capital and personal services are material income-producing factors shall not be in excess of 20 per cent. of his share of the net profits derived from the activities which constituted the trade or business. This will also apply when computing the earned income derived from a partnership."

Advertising Appropriations Should Be Carefully Segregated for Income Tax Purposes

Corporations in the tobacco industry expending large sums of money in advertising and promotion campaigns over a period of years, as is done particularly by the cigarette manufacturers, must be able to segregate the amounts allocable to capital for the building up of future business and to current expense for the maintenance of current business, if any part of such expenditures is to be deducted in income tax returns as invested capital, under a decision just rendered by the United States Board of Tax Appeals.

The decision of the board upheld the refusal of the Commissioner of Internal Revenue to permit such a deduction in a case where the taxpayer was unable to submit evidence to show that any part of the money expended for advertising should be considered as capital investment. The board's findings were based solely on lack of evidence, the decision approving the contention that invested capital may include a proper part of amounts expended for promotion.

"There can be little doubt in the minds of reasonable men fairly acquainted with modern business that promotion expenditures like those before us have a significance similar to the investment in more tangible assets," the board declared. "They fertilize the field for new production. The free distribution of samples at the State fair is justified only if it lures a new customer. It was risking new capital in the business in the hope of future profits—making an investment. Whether this investment is to be called good-will or trade name, or trade-mark, or something else, is unimportant.

"Generally and theoretically it is safe to say that some part of the cost of a campaign or system of promotion may be of permanent significance and may be regarded as a capital investment rather than a deductible expense."

Tobacco Companies Pay Over $11,000,000 Income Tax

Income and profits taxes aggregating $11,554,268 were paid last year by corporations engaged in the manufacture of tobacco and its products, on their 1924 operations, it is shown by statistics of income just compiled by the Bureau of Internal Revenue.

Income reports were received from 518 such corporations, 279 of which paid no taxes because of the fact that their deductible allowances exceeded their gross incomes by $3,818,742. The 239 corporations which showed a profit for the year, however, reported aggregate net income of $93,482,526, from which they were permitted to deduct $349,829 for losses in prior years before computing tax.

(*Continued on Page 14*)

For Special Qualities and Purposes, Porto Rican Tobacco is the Choice

To gratify the preference of American cigar smokers, tobacco blends have been employed in which the success of the best known nationally advertised brands of cigars has been entirely due to the use of Porto Rican tobacco.

Mildness, around which all cigar smoking satisfaction revolves, is an enjoyment not to be denied to the man who really finds pleasure in it.

In the Porto Rican *quality* leaf, manufacturers have found that "something" which gives to a cigar a most pleasing mild tone in taste and makes it an excellent all-day enjoyment.

Porto Rican tobacco has qualities of its own—texture, aroma, burn, color and other things—that qualify it for preferment in the manufacture of cigars. And it is imported free of duty, *guaranteed* genuine by a Government of Porto Rico Stamp.

Buy Porto Rican for straight or blended cigars and you make a favorite of your brand.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Booklet containing full information on Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

INVESTIGATIONS ON TOBACCO, WITH SPECIAL REFERENCES TO QUALITY*†

*Reprint from Report on the Agricultural Experiment Stations 1925.

†Numbers in parentheses refer to "References" below.

By Henry M. Steece, Specialist in Agronomy

(Continued from our November 1st issue)

Climate

Climate, an important factor in the distribution of tobacco cultivation in the United States, has a significant effect on the quality of the leaf. Good yields of tobacco of the best quality are generally produced under seasonal conditions tending to promote rapid unbroken plant growth.

Examination of climatic data and production statistics suggested that the yield of tobacco in Massachusetts (*41*) did not gradually decrease during the period 1910-1919. Low yields since 1914 were due primarily to adverse climatic conditions. In general, rainfall seems to be the major limiting factor of growth (and this necessarily includes soil moisture), together with temperature. Excessive rainfall is invariably followed by a reduction in yield independent of temperature. Subnormal rainfall, accompanied by temperatures excessively above normal, reduces the yield, but with subnormal temperatures it does not apparently reduce the yield to any extent unless the rainfall is very much below normal.

Soils

Tobacco can be grown in nearly every State in the United States, but certain soil types appear to be required for better qualities and superior flavor in the manufactured products. The physical and chemical properties of the soil decidedly influence the development of the characteristics of the leaf making its commercial value. From exhaustive studies of the relation of the soils to tobacco production, made by the United States Department of Agriculture (*91*), it was pointed out nearly twenty-five years ago that the light, sandy soils were used in Connecticut for the wrapper-leaf tobacco for domestic cigars and in Virginia and North Carolina for the bright yellow tobacco. Wrapper leaf is grown in the Connecticut Valley on a stony loam soil. In Ohio a filler tobacco for domestic cigars is grown on a gravelly loam; in Tennessee another gravelly loam type produced an export type of tobacco. The sandy loams in Maryland produce a smoking tobacco, in Virginia a manufacturing tobacco, in Connecticut a cigar-wrapper leaf, and in Pennsylvania a cigar filler. A fine sandy loam produces a cigar wrapper in Connecticut, and in North Carolina a bright yellow tobacco. The types of loam, silt loam, clay loam, and clay also produce a number of types of tobacco, according to the character of the soil and the climatic conditions.

Studies of the soil of experimental tobacco plats in Lancaster County, Pa. (*59*), with a comparison of analyses of typical tobacco soils, including those of Russia, of Sumatra, Java, Cuba, Brazil, Massachusetts, Connecticut, and North Carolina, led to the conclusion that, "despite the general impression that the best tobacco is grown only upon soil rich in organic matter, provided a proper soil texture and plant food supply be otherwise secured—a proviso shown by repeated experience to be entirely possible—the tobacco crop is practically independent of the presence of natural humus in the soil."

(Continued on Page 16)

N. C. L. T. A. REVIEWS FIGHT ON CAPPER-KELLY BILL

(*Continued from Page 7*)

try. We trust your subcommittee will do its part as speedily as possible in placing this most desirable legislation on the statute books.

"Very respectfully, JEROME WALLER, President; JOSEPH MENDELSOHN, Chairman Legislative Committee; W. L. CROUNSE, Washington Representative, National Cigar Leaf Tobacco Association."

CUBAN TOBACCO MARKETS

The total exports of leaf tobacco from Cuba during the year ending June 30, 1926, amounted to about 34,000,000 pounds, according to a statement published in the financial paper *Mercurio* and submitted to the Department of Commerce by Assistant Trade Commissioner O. R. Strackbein. The United States purchased nearly 24,000,000 pounds, or 70 per cent. of the total Cuban exports, at an average price of about 96 cents per pound.

Approximately 15 per cent. of the total quantity exported was sold to European countries at an average price of little more than 29 cents per pound. Spain bought more than one-third of the European purchase.

The United Kingdom and the United States were the principal buyers of Cuban cigars during the past fiscal year, the United Kingdom taking 36,000,000 in number, or 37 per cent. of the total; and the United States 32,000,000, or 33 per cent. of the total. The total exports of cigars from Cuba during the period under review amounted to 97,239,166 in number, valued at $11,070,178; exports of cut tobacco, 411,323 pounds, valued at $184,831; and cigarettes, 2,893,953 in number, valued at $129,716.

Following is a resume of the tobacco exports from Cuba during the fiscal year ended June 30, 1926, as reported by the financial paper *Mercurio:*

Leaf Tobacco

Countries	*Pounds*	*Value*
United States	8,103,360	$7,988,005
Other countries of America	4,304,932	3,222,631
Germany	205,473	55,999
Spain	1,682,257	221,065
France	34,891	88,000
United Kingdom	114,157	115,196
Other countries of Europe	2,863,868	974,312
All other countries	47,862	19,600
	17,356,800	$12,684,808

Stems and Strippings

Countries	*Pounds*	*Value*
United States	15,642,394	$14,934,429
Other countries of America	650,838	571,095
France	750	650
United Kingdom	9,388	6,132
Other countries of Europe	117,888	18,399
All other countries	17,913	12,971
	16,439,171	$15,543,676

Cigars

Countries	*Number*	*Value*
United States	32,067,277	$3,833,813
Other countries of America	5,257,867	670,795
Germany	1,063,453	125,787
Spain	9,801,011	1,029,565
France	5,439,665	646,351
United Kingdom	36,000,492	3,933,153
Other countries of Europe	2,370,494	259,934
All other countries	5,238,907	570,780
	97,239,166	$11,070,178

Cut Tobacco

Countries	*Pounds*	*Value*
United States	89,762	$40,918
Other countries of America	66,938	39,428
Germany	220	112
Spain	15,580	4,879
France	56,543	26,980
United Kingdom	20,082	10,768
Other countries of Europe	64,741	14,722
All other countries	97,457	47,024
	411,323	$184,831

Cigarettes

Countries	*Number*	*Value*
United States	133,039	$7,421
Other countries of America	1,678,688	72,324
Germany	20,963	345
Spain	62,075	3,263
France	8,730	482
United Kingdom	19,706	1,377
Other countries of Europe	41,592	3,277
All other countries	929,160	41,227
	2,893,953	$129,716

Resume of Fiscal Year 1925-1926

		Value
Leaf tobacco ..... lbs.	17,356,800	$12,684,808
Stems and strippings ..... lbs.	16,439,171	15,543,676
Cut tobacco ..... lbs.	411,323	184,831
Cigars ..... No.	97,239,166	11,070,178
Cigarettes ..... pckgs.	2,893,953	129,716
General total		$39,613,209

Problems Affecting the Cuban Tobacco Industry

(Consul General Carlton Bailey Hurst, Havana)

The Cuban Department of Agriculture has recently issued a petition for the purpose of modifying a decree which prohibits the clearing of land where the cutting of timber is involved. The petition is based upon the necessity for utilizing virgin soil to produce healthy tobacco plants.

A tobacco growers' association in the province of Havana has likewise requested the Department of Agriculture to confer with the Department of Public Works regarding the decree of that department which prohibits the use of narrow-wheeled carts on the public highways. The association desires that this decree be suspended for one year by special permission, inasmuch as this class of vehicle is generally employed for the transportation of fertilizers, charcoal, and other materials used for the cultivation of tobacco, and states that, owing to the poor condition of the public roads, it is impossible to employ trucks for this purpose. The growers say that by suspending the enforcement of the decree for a year they will be enabled to harvest the crop for the coming season.

The cigar-making machines which have been introduced into Cuba recently are causing considerable controversy between manufacturers and tobacco workers, the latter fearing that a large percentage of them may be thrown out of work if machinery becomes used to any appreciable extent in the Cuban cigar factories.

(*Continued on Page 14*)

Which will it be: "BAH! or AH!" ?

THIS TOBACCO IS *UNDER*-RIPE

THIS TOBACCO IS *RIPE*

THIS TOBACCO IS *OVER*-RIPE

Well, sir, the difference in those two expressions will be the difference between one sale, or many sales. Between sending a customer away with the memory of a bitter, flat cigar, or with the memory of a rich, mild, mellow, fragrant smoke.

Recommend a Bayuk cigar next time, and capitalize the deep, heartfelt satisfaction of that first long pull. Man, O man, he'll sure be coming back for more!

It's **ripe tobacco** that does it. The **ripe tobacco** that Bayuk always uses can't help but make a fine cigar.

It is those green, **under**-ripe leaves at the top of the plant that makes a cigar do a devil dance on the tip of a fellow's tongue. Like green fruit, they are harsh and bitter . . . "**Bah! This cigar's like shrapnel in my mouth.**" And the leaves at the bottom of the plant are the ones that make a cigar flat and colorless. The first to grow, they are dried out and will never cure properly. . . . "**Bah! Is this cigar made of tobacco or hay?**"

But what a cool, mellow smoke the **ripe** leaves in the center of the plant make! They are perfect tobacco from the start, mild and fragrant from the time they're primed and cured. . . . "**Ah . . . This is tobacco that kings must smoke!**"

That is the Bayuk story, gentlemen. The really **ripe** leaves are the only ones that Bayuk uses. That is the secret of Bayuk's thirty years' success. **Ripe Tobacco.**

Tell the Bayuk **ripe tobacco** story to the very next man who comes into your store for a smoke. Sell him a Bayuk cigar. Then lean back and tune into that long-drawn "Ah . . .!"

BAYUK CIGARS *Inc.*

PHILADELPHIA

Makers of fine cigars since 1897

Here are the five famous Bayuk Brands

PRINCE HAMLET — MAPACUBA
BAYUK PHILADELPHIA HAND-MADE PERFECTO
HAVANA RIBBON — CHARLES THOMSON

It's Ripe Tobacco! — Every Bayuk Cigar

News from Congress

(*Continued from Page 10*)

No segregation was made of corporations engaged in retail trade or of individuals or partnerships engaged either in manufacturing or retailing so as to show the operations of those in the tobacco industry.

The number of individual returns filed for the country as a whole in 1925, covering income of 1924, was 7,369,788, the aggregate net income, $25,656,153,454, and the net tax $704,265,390, the report shows. As compared with 1923, the returns for 1924 showed a decrease of 328,533 in number, but an increase in total net income of $816,016,090, and in total tax of $40,613,885.

The number of corporations filing income tax returns was 417,421, of which 236,389 reported net income amounting to $7,586,652,292 and income taxes of $881,549,546.

Discussing these returns, the bureau shows that three individual reports for 1924 showed net incomes in excess of $5,000,000. There were also three returns of income between $4,000,000 and $5,000,000, four between $3,000,000 and $4,000,000, fifteen between $2,000,000 and $3,000,000, and fifty between $1,000,000 and $2,000,000.

SCHULTE SALES INCREASE

Sales of Schulte Retail Stores for the quarter ending October 31, 1926, totaled $8,259,307. Sales for the same period last year were $7,498,480.

SCHINASI BECOMES PRESIDENT OF BENADERET

M. Schinasi, who was formerly a member of the firm of Schinasi Brothers, who sold out during the war to The Tobacco Products Corporation, has purchased an interest in the business of S. Benaderet, Incorporated, cigarette manufacturers, of San Francisco, Cal., and has been elected to the presidency of the firm.

The S. Benaderet Company has been organized and doing business in California but a comparatively short time, but the business has been progressing steadily. Their brands are "Benaderet" and "California" cigarettes.

NO SMOKERS IN PULPITS

The North Georgia Methodist Conference last week passed a resolution whereby ministers applying for membership in the Southern Methodist Conference must take a solemn pledge to abstain from tobacco in all its forms, before their application will be considered.

The resolution followed the application of a young minister for membership in the conference who admitted that he used tobacco.

NEW YORK LEAF BOARD TO MEET

A meeting of the executive committee of the New York Leaf Tobacco Board of Trade is planned to be held at the Stern-Mendelsohn Company, offices, 165 Front, Street, New York City on November 9th, at 3 P. M.

Important matters pertaining to the leaf tobacco trade will be brought up for discussion, and plans for a dinner to be held at a later date will also be discussed.

GERMANY NOW PRODUCES SYNTHETIC TOBACCO

According to an account in *The Week's Science*, published in New York City, Germany has discovered a substitute for tobacco:

"Thus sheets of especially prepared paper are impregnated with nicotin, stained to the proper dark-brown color with dyes and perfumed with chemicals so that they have the proper tobacco odor, both before burning and when alight. Nicotin, the powerful oily drug which is the active principle of tobacco, was made synthetically some years ago by German chemists, so that there would be no difficulty about obtaining this drug for impregnation purposes, even without using any tobacco leaf at all. What oils or other chemicals are used to impart the necessary odors is not stated in the account. While the making of an artificial tobacco in this manner appears to be entirely possible, and probably cheaper than growing and curing the natural leaf, it may be considered doubtful whether smokers, even in Germany, will accept the substitute happily."

"HENRIETTA JUNIORS" IN CHRISTMAS WRAPPING

The "Henrietta Juniors," manufactured by Otto Eisenlohr & Brothers, Incorporated, which has been steadily gaining in popularity since its debut about a year ago, is now being packed in one-fortieth tins, in addition to the wooden packings, and, for the holidays, is being wrapped in transparent glassine paper, with an attractive seal on each end of the package.

Sam Gilbert, president of Otto Eisenlohr & Brothers, Incorporated, was a recent visitor in Philadelphia, attending the regular meeting of the Board of Directors.

G. W. HELME DIVIDEND

Rumors are going the rounds of financial circles that there is quite a possibility of a stock dividend on stock of the George W. Helme Company when the Board of Directors convene in December. This rumor has brought on a buying movement in the stock which has lifted the price of the stock to a new high point for 1926.

CUBAN TOBACCO MARKETS

(*Continued From Page 12*)

In one Cuban town the feeling against the introduction of machines to make cigars has become intensified to such a degree that it is proposed to put a municipal tax of $40,000 on every machine. At the same place a movement is on foot to petition the National Congress to prohibit the entry into Cuba of such machines altogether. Certain manufacturers believe that by the importation of machines they will be able to increase their output and to compete more successfully in the world market, but thus far only one company in Cuba is using machinery. This company states that the machines will replace the twisters only and a large number of new employees will be required to do the subsidiary work of sorting, labeling, and other handling. It also reports that by using machines a saving of $8.25 per thousand cigars is effected in making certain brands in particular, and a saving ranging from $3.75 to $6.25 per thousand on other brands.

Several years ago a few machines were imported for making cigars, but their use was discontinued because, it is alleged, they were too difficult to operate. The light machines now introduced are, it is stated, of an improved type.

FOR SALE

We offer subject to prior sale all of our rights to the Titles, Designs, Plates and Engravings, together with such material as we have on hand consisting of Labels, Edgings, Bands, etc., the following:

*Agabus
Albonia
*Any Old Thing
Blue Flower
Brown Band
*Certified
Club Smile
*Convello
Creel
*Darantella
*Deep Sea
*Duke Alexis
Ex More
Elks Tooth
El Travo
El Fuso
*Ex Voto
*Electus
El Cherif
*El Demando
Explico
*Existo
Fair Field
Five Kings
Five Monarchs
Florus
*Fishing Line
*Fancy Five
*First Seal
*Fly Chaser
*Factory Roll
Great Spirit
Golden Scroll
Great Cross
Goodlight
Grand Cross
*Geo. Read
Green Goose
Hostage
*High Spade
Household
*Highway
*High Credit
Intercedo
*Impetro
Imperial Special
*John Lord
King Florus
Light Metal
Little Tempter
*Lodestar
*La Nita
*Long Smile
Little Mother
*Lucky Number
*Lady Porto
*Lord Weeks
*Little Brother
*Local Product
Main Ten
New Metal
*Nobleite
Ottawa Chief
Off the Hook
Purple Cow
*Plaindealer
Praecipio
Plangor
*Pro Rata
*Porta Rosa
Quinate
*Qu-Vana
*Red Flame
Royal Honor
Reel
Royal Token
Royal Court
Revoco
Reverto
Sea Swells
Something Easy
Sealer
Short Smile
Steer
Smile Club
*State Board
*Stately
*Swallow Tail
*Star of Hope
*Show Case
*Star Leaf
*Sector
Tip Top
Toplight
*Trailer
*Three Points
Tail Light
Tryout
*Union Prince
White Flame
Wedding Ring
Waukazoo
White Faug
*White Holly
Wind Shield

Titles marked (*) indicate labels on hand for immediate delivery.

Write immediately to

BOX 1000 Care of Tobacco World

236 Chestnut Street

Philadelphia, Pa.

ENGLAND ENDEAVORING TO SUPPRESS PRICE-CUTTING

(*Continued from Page 6*)

company had a very good organisation working locally. They were really setting up machinery and tackling the job.—Mr. Harrison, as a member of the sub-committee dealing with the matter, asked for all available information from members concerning people who were openly engaged in price-cutting. The committee wanted their names and addresses, he said. Mr. Hains had got a long list from London, Liverpool, Manchester, Leeds and Birmingham. As Mr. Hains had said, there were three prominent cutters in Birmingham. There was a number of shops, several of which were branches belonging to one or the other, of the three, carried on in other names. Lest any member thought that the sub-committee, which consisted of Mr. Warltier, himself, and Mr. Hains, acting with the Tobacco Trade Advisory Committee in this matter, were not giving sufficient information, he could only tell them that secrecy was necessary if the evil was to be checked. The committee could not tell all the results of their interviews and investigations, but he could say that the Imperial Tobacco Company were really taking definite steps to counter the evil. The cutters were obtaining their supplies from all parts of the country, and the I. T. C. were taking such steps as would enable them to trace where the goods came from.—The Secretary said the Association must approach other manufacturers, and Mr. Swannell asked if this should be done by direct appeal to the firms or through the travellers.—Mr. Harrison thought they must approach the firms themselves. He knew of prominent firms who had expressed themselves as reluctant to take action unless the I. T. C. moved in the matter. As the I. T. C. did not consult other firms in what they were doing, probably that was the reason why other firms had not so far done anything.—Further information will be placed before the next meeting of the committee."

THE SUPERIORITY OF CIGARS

(*Continued From Page 6*)

it must be stated that bright or dark colour alone is no criterion of the nicotine-content or the strength of the cigar, nor of the goodness of the tobacco.

These characteristic charms of the cigar are not possessed by the cigarette. The cigarette hides its real substance under an unvarying paper uniform. It has no richness of different types, the gradation being in quality rather than in character. Who wears uniform is independent of fashion, but who has freedom in the choice of clothing can so select garments as to indicate individuality, and he can adapt clothing to suit the circumstances. This freedom allows to cigars a great scope in form and size—a considerable advantage because by the form the particular character of the goods can be emphasised. It is a difficult but grateful task in manufacture to find out the exact and suitable form which each cigar shall be given. Let none believe that the outward appearance of a cigar is unimportant from the point of view of enjoyment. It is not without reason that we like to see a nicely-served meal, and the cultivated smoker has a fine feeling for the make-up of his cigar. It is only when contents, purpose and form are in complete harmony, that the goods make their appeal and satisfy the æsthetic sense.

(*Continued on Page 18*)

INVESTIGATIONS ON TOBACCO

(*Continued From Page 11*)

Tobacco soils were grouped by the Massachusetts station (*41*) as regards acidity or lime requirement. Soils requiring up to 3000 pounds calcium oxide per acre do not produce good crops, as a rule, but are comparatively free from root rots; soils needing from 3000 to 8000 pounds calcium oxide are in good tobacco condition, but in this group pathogenic fungi, which may cause root rot during certain seasons, are abundant. Soils requiring over 8000 pounds of calcium oxide are usually comparatively free from such fungi, even in unfavorable seasons, but may yield tobacco of slightly inferior quality. Although two-ton applications of peat produced yield increase, it was deemed too expensive, and cover crops, especially timothy or rye, were recommended. Low-yielding soils responded favorably to organic matter and acid phosphate but did not show the lack of potash.

The pine lands have been considered to be the best tobacco lands in Maryland (*37*), and chestnut lands next, whereas oak and hickory lands were commonly regarded as poor tobacco soil. Varieties in Alabama (*1*) generally produced more cured tobacco on branch bottom land than on white sandy upland soil. The adaptability of the Willis and Huntsville, Tex. (*71*), soils to the growth of filler and wrapper tobacco has been reported on.

Fertilizers

Characteristic of tobacco is its rather large requirement for plant food for proper growth and the effect of the kinds of nutrients supplied on its quality. Besides the natural needs of the plant for plant foods, the finest qualities are grown on light sandy soils, which naturally have small amounts of plant nutrients and therefore must be heavily fertilized. The effect on quality of the leaf as well as the yield must be considered. The soil, seasonal conditions, the type grown, and local usages may affect the correct practices.

Extensive fertilizer experiments at the Connecticut State station (*10, 13, 14*) showed castor pomace to give more wrappers than cottonseed meal. Potassium-magnesium-sulphate led the potassium salts in production of wrappers and in total crop, whereas cotton hull ashes generally produced smaller crops than other potassium sources but made more wrappers. Linseed meal gave the greater wrapper yield, and the quality of the produce was better than with cottonseed meal or castor pomace containing equivalent amounts of nitrogen.

(*To be continued*)

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LIGGETT & MYERS DIVIDEND

The Board of Directors of the Liggett & Myers Tobacco Company have declared a quarterly dividend of 3 per cent. on the common and common B stock of the company, payable December 1st to stockholders of record November 15th.

ORIGINAL
MELACHRINO
"The One Cigarette Sold the World Over"
Melachrino cigarettes are made of the very finest Turkish. No tobacco in the world equals Turkish in delicacy of flavor, aromatic qualities, smoothness and richness.
PRINCE CLEMENTE ROSPIGLIOSI
Italian prince, member of the house of Rospigliosi, whose honor roll includes Pope Clement IX. Prince Clemente is but one of the many scions of royalty and nobility the world over who smoke and endorse Melachrino cigarettes.
Plain-Cork or Straw Tips
Il caso riserva nella vita dei grandi piaceri, ed uno di questi grandi piaceri l'ho avuto il giorno in cui conobbi il gusto delle sigarette Melachrino e non fosse più fumare altre sigarette
Principe Clemente Rospigliosi
Roma Settembre 1925
TRANSLATION
Through chance we sometimes get great pleasures in life, and one of these unforeseen pleasures I had the first time I tasted a Melachrino cigarette. Since then I cannot smoke any other cigarette.
PRINCE CLEMENTE ROSPIGLIOSI

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 6342 ESTABLISHED 1875.
657-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

DELAWARE BRIDGE:—44,789. For cigars. November 3, 1926. G. Bennett, Philadelphia, Pa.

HOUDINI:—44,790. For all tobacco products. November 4, 1926. American Litho. Co., New York, N. Y.

AXTON'S CRUMBLE CUT:—44,791. For smoking and chewing tobacco. November 5, 1926. Axton-Fisher Tob. Co., Louisville, Ky.

DANDY:—44,792. For pipes and smokers' articles. November 5, 1926. A. Oppenheimer & Co., Inc., New York, N. Y.

DIXIE TRAIL:—44,785. For cigars. October 29, 1926. Brandon Cigar Co., Perry, Fla.

GULF HI-WAY:—44,786. For cigars. October 29, 1926. Brandon Cigar Co., Perry, Fla.

TAMPA SEVEN:—44,787. For cigars. September 7, 1926. Aurelio Mascunana, Tampa, Fla.

NOB HILL:—44,788. For cigars, cigarettes, smoking and chewing tobacco, and pipes. November 1, 1926. Geo. T. Frawley, Los Angeles, Cal.

TRANSFERS

MAXWELL HOUSE:—43,893 (Tobacco Merchants Association). For cigars, cigarettes and tobacco. Registered August 23, 1924, by T. C. Preston, Tampa, Fla. Transferred to Geo. Schlegel, Inc., New York, N. Y., and re-transferred to J. C. Taylor, Yoe, Pa., October 26, 1926.

SUNSHINE CITY:—22,293 (Tobacco World). For cigars, cigarettes and cheroots. Registered May 10, 1911, by Utopia Cigar Co., St. Petersburg, Fla. Transferred to W. H. Streeter Cigar Co., St. Petersburg, Fla., and re-transferred to Consumers Cigar Factory, St. Petersburg, Fla., October 28, 1926.

LIGGETT DRUG EARNINGS INCREASE

Sales of the Liggett Drug Stores, numbering 440 stores throughout the country, for the month of October reached the total of $4,876,239—the largest for any one month in the history of the company, and an increase of more than $1,000,000 over the same month in 1925. Sales for the ten months of this year show an increase of more than $8,000,000 over the same period of last year. The Liggett drug chain is a subsidiary of the United Drug Company.

THE SUPERIORITY OF CIGARS

(*Continued from page 16*)

The character of the cigar should not merely be imprinted, as it were, upon its exterior appearance, but the form should be made to fit the occasion and the mood of the smoker. A smoker who wants an accustomed stimulus without seeking any particular pleasure, will be content to choose an ordinary cigar which has no claim to particular distinction, so long as it is convenient for hand and mouth. A smoker, who has only time to take a couple of whiffs, resorts to a cigarette or to a frail little cigar, without much substance. On the other hand, a smoker may wish to indulge in something really good, and he likes to recognize the goods he wants by their exterior form. Quite works of art are the carefully manufactured types, with smooth, rounded end, or with the almost needle-fine lighting end. A subject of wonder it is that human cleverness can construct such uniform shapes out of such brittle material.

It is with quiet contemplative joy that the smoker sees the white ash form on the cigar end. Watching this gradual process induces quiet, comfortable thoughts, and enhances the enjoyment of the tobacco. How delightfully reposeful and beneficiently recreative it is after a satisfying meal to light up a fine cigar, which by its generous girth contributes to the quiet enjoyment of a pleasant hour.

The cigar has style and "race" as no other means of smoking, and between the smoker and his cigar there is a quite different and more personal relationship than in the case of the cigarette. Multiform shapes and sizes of cigars are possible, because they are the outcome of handcraft. They exhibit the advantages which good handwork always possesses as compared with machine or mass production. In the latter case goods are turned out to uniform pattern, but in cigar making each individual unit exhibits the interaction of human intelligence and reflection. Through this manipulation of the raw material the particular individuality of the cigar can be persistently kept in view.

Despite all its virtues, the cigar is the Cinderella of smoking materials. The cigarette is put into people's mouths by posters and newspaper advertisement. No doubt this has materially influenced the consumption. Cigars can, up to now, only win new customers through quality. The time is ripe, however, that advertisement should be used. The advantages of the cigar, generally, should be held up before the eyes of smokers, so many of whom, influenced by advertising, are still strangers to the virtues of the cigar.—*Tobacco,* London.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

NICOTINE
DENATURING GRADE
Conforms to specifications of U. S. Bureau of Internal Revenue
INQUIRIES SOLICITED
We Also Manufacture
NICOTINE SULPHATE
DENICOTIZED TOBACCO
(Antiasthmatic)
TOBACCO FLAVORS
TOBACCO EXPORTS CORPORATION
Bridgeport, Conn., U. S. A.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
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Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
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CHICAGO TAMPA NEW ORLEANS SAN FRANCISCO

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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The Standards of America
Lorillard's Snuff, Est. 1760
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Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

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DECEMBER 1, 1926

VOLUME 46 No. 23

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

First Impressions Are Lasting

Make Them Good—With Wooden Cigar Boxes

"THE apparel oft proclaims the man"; so too, the box proclaims the cigar. The importance of a good first impression, an attractive exterior for the cigars you manufacture, cannot be too strongly stressed.

Wooden cigar boxes are far superior to substitute containers. They reflect the quality of the cigar, permit examination and comparison before purchase, and "naturally" keep cigar quality at the peak, from factory to smoker.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

Cigar Manufacturers Association of Tampa

COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SUPERINTENDENT—MAN WITH 25 YEARS' EXPERIENCE desires position as cigar factory superintendent with reliable manufacturer. Address Box No. 479, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 46 DECEMBER 1, 1926 No. 23

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
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NATURAL BLOOM
The Cigar of Quality
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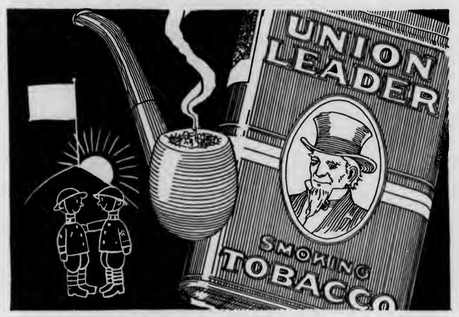

Buddies

There's no secret formula, no patented process for making Union Leader Smoking Tobacco. Others, in fact, have approximated it, and produced pipe rations almost as famously good. But those brands sell for at least 5 cents more. Union Leader costs but a dime a tin.

UNION LEADER
SMOKING TOBACCO
The best in the Union . . . *In the pocket tin* 10¢

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Blackstone

CIGAR

Extremely Mild

Wolverine
CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.
231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

"BEST OF THE BEST"

OP'TIMO CIGARS
VERY MILD VERY MILD

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER After all nothing satisfies like a good cigar PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

made good

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Number 23

Established 1681

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, DECEMBER 1, 1926 Foreign $3.50

RUDOLPH FABER PASSES ON

Rudolph C. Faber, vice-president of the cigar importing firm of Faber, Coe & Gregg, with offices at 206 West Fortieth Street, New York City, died at the Roosevelt Hospital, on November 15th. Death was due to heart disease. He was sixty-three years of age.

Mr. Faber was widely known throughout the cigar industry, both in this country and abroad, and his loss is deeply mourned by all those who knew him.

Born in New York in 1863 Mr. Faber's first business venture was the management of his father's cigar business at 101 Front Street.

When this business was merged and the firm of Faber, Coe & Gregg was organized in 1922, Mr. Faber decided to retire from active business, but following the death of Mr. Coe, Mr. Faber was elected vice-president of the corporation and again gave part of his time to the business.

At the time of his death, Mr. Faber was also president of the D. A. Cushman Realty Corporation.

Funeral services were held from St. Peter's Episcopal Church on November 17th, and were attended by many men prominent in the cigar industry.

He is survived by his widow, two sons and two daughters.

W. D. C. SALES REPRESENTATIVE DIES SUDDENLY

Through the death of John F. Kroog, who has been New England sales representative for William Demuth & Company, for nearly twenty-five years, William Demuth & Company, has lost the services of a highly esteemed employee, as is evidenced by the following tribute to Mr. Kroog, which was sent out to the trade by the company:

"It becomes our sad duty to announce the death of Mr. John F. Kroog, who passed into the Great Beyond on Sunday, November 21. The end came suddenly at his home in Needham, Mass.

"At the end of this year, Mr. Kroog would have completed twenty-five years of service as sales representative of this firm. Most of that time was spent with the trade in New England—but his genial disposition, indomitable spirit, and expert knowledge of pipes had made him nationally known, and beloved throughout the pipe industry.

"In his death we have sustained the loss of a loyal and valued employee, and the trade has lost a real friend. His memory will be revered by all who have had the pleasure of knowing him.

"So that this sad occurrence may not interrupt our service to distributors on whom Mr. Kroog pre-

(*Continued on page 6*)

PLANS RAPIDLY NEARING COMPLETION FOR FIFTH ANNUAL TOBACCO SHOW

Harry A. Cochrane, managing director of the Allied Tobacco Exhibitors' Association, with offices in the Hotel McAlpin, New York City, has sent out the following announcement to the trade calling their attention to the fact that the time is growing near when reservations must be made for space at the next Tobacco Exposition as follows:

The coming Tobacco Industries Exposition January 17th to 22d, 1927, at Madison Square Garden, New York, is to be run on a *co-operative basis*.

It is certain to be BIGGER and BETTER than heretofore—for, in its new home, Madison Square Garden, the world's finest show hall and most famous and widest advertised building, the Exposition has been promised the support of many companies who wouldn't exhibit where the show was formerly held.

This management volunteers to divide 40 per cent. of any net profits with the exhibitors and will rebate this money to them on a pro rata basis in accordance with the amount of space they take—and *it should make money this time* as the *overhead* will be less.

Mr. Alfred Reeves of the National Automobile Chamber of Commerce, recently stated that "The Motor Industry has been boomed by Mass Salesmenship" and he goes on and praises the automobile manufacturers' method of exhibiting.

The same possibilities exist in the Tobacco Industry, and if you will come right into the Tobacco Show and support and exhibit in the right spirit, you will find it will pay you well. *Success always treads on the heels of every right effort.*

Our men will soon call on you and we suggest that you select your space then and do all you can to influence others to exhibit.

There is a very satisfactory advance sale of space also many requests from people who have never exhibited before.

While there is plenty of time to get ready—you haven't any to lose—so you will help the committee greatly by sending your request in for space right away.

AMERICAN CIGAR BOX LUMBER COMPANY MOVES OFFICES

The American Cigar Box Lumber Company, formerly at 32 Court Street, Brooklyn, announces the removal of the offices to The Insurance Building, 130 Clinton Street, Brooklyn, N. Y. This location is served by the Borough Hall Station on all subways in New York City. Their telephone number is Main 2562.

WISCONSIN TOBACCO MARKET

Edgerton, Wis., Nov. 26, 1926.

Announcement is made of the sale by John Soulman & Son, Janesville, of 212 cases of choice binders of the Northern Wisconsin 1925 crop of leaf tobacco.

Thus, one packing after another of the Wisconsin 1925 crop of leaf tobacco finds its way to the manufacturer which is proof of the fact, as has been often stated in these columns, that when the Wisconsin leaf tobacco grower produces a cigar binder crop of tobacco of good size and quality it finds a ready market at fair prices to the farmer as well as the dealer.

The Wisconsin 1925 crop of leaf tobacco has been in great demand by the dealer and the manufacturer since it reached maturity in the field in August 1925, and there has been more or less trading in it since that time.

An important transaction was recently made by the Wisconsin Tobacco Pool in selling to the P. Lorillard Company and the Liggett & Myers Tobacco Company, both of them world known, near to 70 per centum of low grade leaf tobacco, for bundle delivery, commonly known as stemming, of the Wisconsin 1926 crop but the percentage purchased by each has not been announced.

This grade of Wisconsin leaf tobacco is used by the buyers in the manufacture of scrap smoking and chewing tobacco of which they are among the largest manufacturers in the world.

The name of the grade and its definition and the price per pound paid for each grade is as follows:

X1, farmer fillers out	12½ cents
X2, farmer fillers in	10½ cents
X3, farmer fillers in	8½ cents
X4, farmer fillers in	7½ cents
X5, table rags	11 cents
Y1, farmer fillers	6½ cents

According to Pool analysis an individually owned stemming crop of tobacco may have one or more grades.

There were no carloads of leaf tobacco received and three carloads of leaf tobacco dispatched at this market the past week, the capital tobacco city of Wisconsin.—*Tobacco Reporter.*

LONDON TRAINS NOW CARRY "NO SMOKING" COMPARTMENTS

In accordance with popular demand, smoking compartments in the London subway system now include almost the entire trains and separate compartments are designated for the non-smokers, while a short time ago conditions were just the reverse.

Officials of the system have noticed that London women enjoy their cigarettes while traveling on the trains quite as much as men, hence the change.

W. D. C. SALES REPRESENTATIVE

(*Continued from page 5*)

viously called, we are arranging for our Mr. Robert Demuth to continue the work Mr. Kroog has so successfully carried on for the past quarter of a century. Mr. Demuth is not a stranger to our friends in New England, having accompanied Mr. Kroog for the past year on his visits to the trade. We trust you will accord him the same courtesies you have always showed his predecessor."

T. M. A. RENEWS FIGHT AGAINST PARCEL POST SHIPMENTS OF CIGARS FROM CUBA

The Tobacco Merchants Association has filed with the Committee on Ways and Means at Washington a memorandum on behalf of the cigar industry of the United States in opposition to the Cuban Parcel Post Convention, which will come up before Congress when it convenes this month, for ratification.

The memorandum states in part as follows:

Under the existing law, the minimum quantity of cigars that may be imported in a single package is fixed at 3000. The proposed amendment would eliminate this minimum, and permit importations of cigars in any quantity. The bill also contains a new clause calculated to facilitate the importation of cigars, cigarettes and cheroots by mail or parcel post.

It appears that this bill was introduced upon request of the Post Office Department in order to perpetuate a Parcel Post Convention entered into between the United States and Cuba, which contains the following significant provision (Article XIII):

"Owing to the provisions contained in Sections 2804 and 3402 of the Revised Statutes of the United States of America, it is understood and agreed should the said sections not be modified or amended so as to permit the importation into the United States from Cuba under this Convention of manufactured tobacco such as cigars and cigarettes without limit of number that may be contained in a single package, such modification or amendment to become effective within eighteen months from January 1, 1926, that the Republic of Cuba reserves the right to abrogate this Convention by notification from the Secretary of Communications of Cuba addressed to the Postmaster General of the United States naming the exact date when the Convention shall cease and be no longer in effect."

Thus in order to make sure that Cuba must not abrogate this Convention after the expiration of eighteen months from January 1, 1926, the Post Office Department has requested the introduction of the bill in question.

It may be added at this point that the continuance of this convention is not at all essential to the continuance between the United States and Cuba of the ordinary postal facilities between the two countries, for transportation by mail under the Universal Postal Convention, with a limited weight of four pounds six ounces to a package would still continue. This new convention was intended only to add parcel post facilities to the existing postal facilities for the benefit of United States mail order houses shipping goods into Cuba and for Cuban producers of some commodities shipping into the United States.

Why Mail Order Competition of Cuban Cigars Would Be Disastrous to the American Cigar Industry

We are wondering what answer our Post Office Department would have made had Cuba demanded that we remove the existing tariff on Cuban cigars as a condition for entering into a Parcel Post Convention, and it would be interesting to know whether our Post Office officials would have had the courage, in case of such a demand, to appear before your Honorable Committee and urge the repeal of the existing tariff on Cuban cigars.

Yet the Cuban demand amounts to even more than that, for as will be seen from the following facts and figures the sale of a box of cigars from the Cuban manufacturer direct to the American consumer,

(*Continued from page 16*)

EDITORIAL COMMENT

THE Tobacco Industries Exposition scheduled for January 17th to 22d, 1927, in Madison Square Garden, New York City, steps out in a new direction and one that ought to be popular, in that it is to be run on a co-operative basis. The Association operating the Show volunteers to divide 40 per cent. of the net profits with the exhibitors, rebating on a pro rata basis of the space purchased.

This should encourage co-operation by the tobacco industry and its allied lines to the fullest extent. It should have a tendency to bring out the largest group of exhibitors and should promise the greatest exposition of any held thus far.

In our humble opinion, however, the chief objective should be to bring to this exposition the *ultimate consumer* and show *him* the tobacco industry in the best manner obtainable. Naturally the trade will support the Exhibition with a large attendance, as it has always done. But it seems to us that the objective to be sought is the sale to the *ultimate consumer*. How to get them into the exposition, hold their interest and send them away filled with enthusiasm—that seems to us to be the real problem.

If the attendance does not go beyond the buyers in and attached to the industry, then the prospects are not so brilliant. But if the buyers, and sellers, can meet and see that such an exposition is really advertising and developing the cigar and tobacco business with the consumer public, then—and only then—can we have high hopes of a profitable exposition.

Why kid ourselves that we are going to extend our purchases for anything unless we have some assurance that we have an ultimate market for the excess products we have bought?

The proposition of bringing in the consuming public lies pretty much, at least as we see it, with the Exposition Management and the Exhibitors. If the exhibitors who have spent their good money to display their products can't bring their personal and business friends into the show, what chance has anyone else? And the same applies to the Exposition Management.

We think this coming Show, and its encouraging proposition for the Exhibitors, is well worthy of consideration. But we think that the management ought to wake up to the fact that an attendance composed almost entirely of women and children, and the selling forces of the industry and its allied branches, are a long way from a profitable audience.

What has happened is, "water under the bridge." What is to come, we are willing to wait for and withhold our opinion until that time. But we insist that an exposition that attracts only the sacred circle of its own industry, is not taking the cigar and tobacco business anywhere, except to the point from which it started originally.

One Editorial doesn't make a Tobacco Show, but a little co-operation has created more than one asset.

MR. C. J. DuBRUL, of Cincinnati, has written a letter to the editors of tobacco trade journals, the avowed purpose of which is to make the members of the cigar industry indulge in the "real labor of thinking," and probably the trade paper editors as well.

Mr. DuBrul is interested in having the industry give some thought to the meaning of standardization as applied to the cigar business, and he points out that it is of two kinds. One type that leads to progress and another type that leads to retrogression.

The fair question is asked as to what kind of standardization will benefit the smoker. We want to know, too.

So far as the standardization of shapes is concerned the obstacles are many. Some factories making the finer grades of cigars make upwards of a hundred shapes and sizes. While the comparative volume of this business is not so great, it is a fact nevertheless than many splendid accounts are controlled because certain factories can and do supply these unusual shapes and sizes.

So far as volume production is concerned, individual standardization has already taken place with many companies. The number of brands manufactured have been reduced to a minimum, and the shapes and sizes as well.

The reaction that we see from this sort of standardization is that in most cases the business of these individual concerns has continued to increase. These larger corporations have standardized their types of blends as far as is humanly possible and the smokers seem to have appreciated it.

We see little prospect of standardizing cigar sizes and shapes for the industry as a whole. We do anticipate, however, a growth in standardization by individual manufacturers.

To hold the great mass of smokers consuming Class A, B and C cigars, mass production is necessary to give real value and at the same time sell the cigars at prices within the reach of the largest number of cigar smokers.

We print Mr. DuBrul's letter on another page and it is well worth anybody's time to read it, whether you get a "kick" out of it or not.

BAYUK'S FORMALLY OPEN MAGNIFICENT NEW BUILDING

The world's largest cigar factory was added to the list of Philadelphia industries on November 19th when the firm of Bayuk Cigars, Incorporated, formally opened their new plant at Ninth Street and Columbia Avenue.

The new factory, which embraces all the most modern features for the care and handling of tobacco, has an annual capacity of 200,000,000 cigars. It will furnish employment to some 2000 skilled workers, and full production is expected to be reached by January 1, 1927. Just what this will mean to Philadelphia can be gathered from statistics of the Internal Revenue Bureau, which show that the Philadelphia revenue district, the largest cigar producing district in the country, furnished approximately 2,000,000,000 cigars last year; and that the new Bayuk plant, alone, will increase that figure by 10 per cent. during the next twelve months.

A trip through this new factory is a revelation to anyone who never has had the privilege of inspecting such a plant. All walls are lined with cork, and the double-sashed windows are immovable, so that outside climatic conditions cannot interfere with the modern system of air control. Under this system, the warmth and moisture content of the air in every part of the building can be held within a few degrees of any desired figure, winter or summer. Warmth is provided without the use of a radiator anywhere in the building; and the temperature, in summer, can be held continuously at a point many degrees lower than the outside air. This not only insures comfort for the employees, but permits the curing and ripening of the tobacco under conditions that excel those in the districts where the leaf was grown.

Another feature of this unusual plant is the automatic machine for grading finished cigars according to color. This is one of the most remarkable contributions by science to the cigar-making industry, as it will select and unerringly grade some 4000 cigars an hour with the help of a single operator. The machine, which functions on the same photo-electric cell principle as the apparatus for sending out pictures by radio, can sort the cigars into thirty different shades instead of the eight shades hitherto possible with the most skilled human help.

The new plant, which fronts one hundred and five feet on Columbia Avenue, with a depth of two hundred feet on Ninth Street, immediately adjoins the main line of the Reading Railroad, with which it is connected by a private siding.

C. A. BOND RETURNS

Charlie A. Bond, manager of the Manila Ad Agency, with offices at 15 William Street, New York City, has just returned from an extended business trip through the West as far as the Pacific Coast.

Dave Morris, who is associated with Mr. Bond, as tobacco agent for the Philippine Government, was a visitor in Philadelphia last week, and while here visited the Sesqui-Centennial Exposition.

PORTO RICAN AND CUBAN CIGAR EXHIBITS WIN MEDALS AT SESQUI-CENTENNIAL

When the Jury of Awards at the Sesqui-Centennial Exposition here announced their decisions last week it was found that Porto Rican cigars had received eight awards and Cuban cigars a like number.

The Porto Rican awards were:

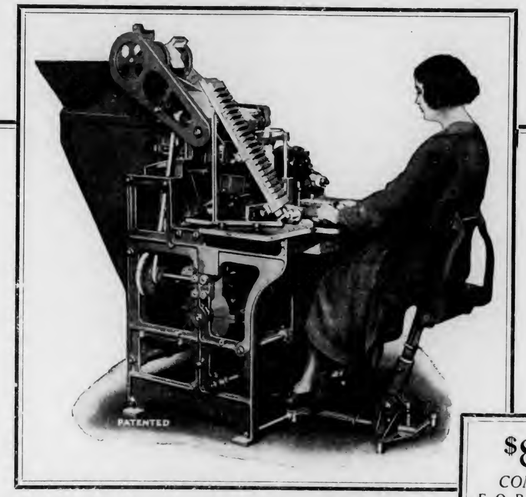
"Restina," Porto Rican-American Tobacco Company, Grand Prize;
"El Toro," same company, Grand Prize;
"Portina," same company, Gold Medal;
"Martin Lasa," made by Martin Lasa, Bronze Medal;
"Imporico," Infanzon and Rodriguez, Silver Medal;
"Yolande," same company, Bronze Medal;
"La Habanera," same company, Bronze Medal;
"Ricoro Little Cigars," Porto Rican-American Tobacco Co., Medal of Honor;
"Ricoro" cigarettes, Porto Rican-American Tobacco Company, also received a Medal of Honor.

Among the Cuban cigars the awards were:

"Por Larranaga," Grand Prize;
"Hoyo de Monterrey," Gold Medal;
"Ramon Allones," Silver Medal;
"El Credito," Bronze Medal;
"Belinda," Bronze Medal;
"Romeo y Julieta," Bronze Medal;
"Flor de Villamil," Bronze Medal;
"Partagas," Medal of Honor.

The cigarettes of Villamil, Santaella y Ca., received the medal of honor, and those of Jose Gener, received the grand prize.

The tobacco exhibits at the Exposition will probably close today.



$850
COMPLETE
F. O. B. Newark, N. J.

You'll Find the Proof in Cigar Factories All Over the Country

MODEL M
UNIVERSAL
Stripping and Booking Machines

These machines have never been equalled for efficiency and economy. Thousands are in use. We rebuild old type Universal Stripping and Booking Machines, making them practically as good as new. Write for illustrated folder.

IT'S one thing to look at a machine in the factory where it's made, and another to see it in the factories where it's actually at work, delivering the goods day in and day out.

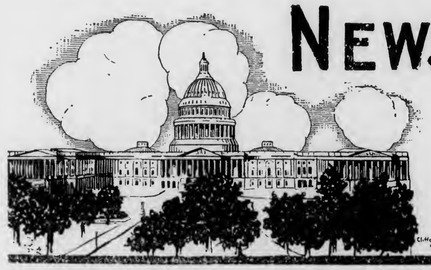
There are hundreds of cigar factories where you could see the Model L Universal Scrap Bunching Machine on the job—every one making money for its owner. So that when you put the Model L on your floor, you do not guess what it is going to do for you—you KNOW!

When we say that the Model L will do these things, we mean that it IS doing them, right now, every day, for hundreds of manufacturers:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per hour at a labor cost of 75 c. to $1.00 a thousand.
2—Making any size straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequal sizes, up to 1½".
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is LIFTED from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

Put the Model L to work in your own factory, on your own tobacco, and under your own operating conditions, and you'll soon prove its value in insuring quantity production at low cost. The price is only $850 F. O. B. Newark, N. J., complete with 1 6 H. P. motor and folding chair—and you can have six months to complete your payments.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street New York, U. S. A.
Factory: NEWARK N. J., U. S. A.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Tobacco Will Come In for Further Tax Reduction If New Tax Bill Is Enacted

ANY revision of the revenue act of 1926 that might be undertaken at the forthcoming short session of Congress or the succeeding session will be accompanied by proposals to lower the existing tobacco taxes, it is indicated here. A great deal has been written with reference to the idea of Senator F. M. Simmons, of North Carolina, ranking Democratic member of the Senate Finance Committee. He has indicated that he will sponsor a plan to incorporate relief for the producers of leaf and the manufacturers of tobacco products in the next piece of legislation that comes before his committee for consideration.

Senator Simmons is said to feel that the tax of eighteen cents per pound on leaf tobacco ought to receive preferred attention over all the manufactured products of tobacco, for the reason that it directly affects the farmer. As a matter of fact, as he has put it, the eighteen cents per pound tax is really more than on the average is paid the farmer for his tobacco crop year in and year out. The complaint has been made to him that whenever the manufacturers of tobacco products find themselves unable to pass all of this tax on to the ultimate consumer, this state of affairs is bound to have its effect in lowering the price paid to the farmer for his leaf tobacco. In other words, it is said, the manufacturers take from the farmers whatever they cannot collect from the consumers.

After dealing with the tax on leaf tobacco, according to the Senator's program, it is said, will come plug tobacco, smoking tobacco, cigars, cigarettes and snuff, in the order named. The same situation as recited above with regard to leaf tobacco, he is told, exists also as to these other products—whenever the tax cannot be passed on it is assessed against the farmer in the price paid him.

It is said to be Senator Simmons' idea to look after the reduction of those levies which might by reason of the manufacturers' inability to pass them on in their entirety to the consumer be hurtful to the farmer by the reduction of the price which he receives for his leaf, as well as to protect the ultimate consumer by reducing the taxes which are passed on to him.

Complaint was made to Congress and to the Federal Trade Commission that the large tobacco manufacturing concerns dominated the price situation, dictating the figure at which the farmer was compelled to sell his crop. An exhaustive investigation by the Commission, however, seems to have failed to uphold this contention.

Supreme Court to Review United Cigar Stores Tax Appeal

The United States Supreme Court has ordered before it for review the decision of the United States Court of Claims covering a case wherein the United Cigar Stores Company of America sued the Government to recover excess-profits taxes for 1917, recovering judgment for $296,436. The Government appealed to the higher court for reconsideration of the award.

The basis of the claim of the cigar company was that in computing its excess-profits tax the Commissioner of Internal Revenue had understated the invested capital of the consolidated group of which the company was a member to the extent of $15,209,701.40. It is recited that the United Cigar Stores Company of New Jersey was incorporated under the laws of New Jersey in 1901. In 1909 the corporation of the United Stores was incorporated under the laws of New York and immediately acquired from the then holders thereof all the stock of the New Jersey company by issuing its own stock in exchange therefor. This stock the New York company continued to hold until its own dissolution in 1912, when acquired by the present company. During the year 1917 it was so affiliated with certain other corporations, through stock ownership, including the New Jersey company, that the affiliated group was entitled and required to file a return and have its excess-profits tax computed and assessed against it as a consolidated group.

In computing the consolidated invested capital of the company and its subsidiaries for 1917, as a basis for determining the excess-profits taxes, the Commissioner of Internal Revenue included therein the actual value on January 1, 1914, of the tangible property of the New Jersey company plus so much of the actual cash value of all intangible property of the New Jersey company which the latter company owned in 1912 as did not exceed 20 per cent. of the total shares of the capital stock of the respondent issued and outstanding March 3, 1917.

The company contended, and the Court of Claims held, that in computing the said consolidated invested capital there should have been included, not the tangible assets of the New Jersey company, as the Commissioner had done, but the actual cash value of the stock of the New York company in 1912, at the time it was acquired by the present company.

The Government contends that the invested capital of the consolidated group and the claimant's tax have been computed in accordance with regulations and rulings of the Treasury Department, which have

(Continued on Page 14)

One of a Camel Cigarette series now running nationally in the magazines

When the tree is trimmed for the great day—when the peace and good cheer of Christmas are almost here —have a Camel!

WHEN the stockings are hung by the mantel. And the children's tree is ablaze with the gifts and toys for tomorrow's glad awakening. When joyously tired at midnight you settle down by the languishing fire—*have a Camel!*

For to those who think of others, there is no other gift like Camels. Camel enjoyment enriches every busy day, increases the gladness in giving, makes life's anticipations brighter. Before Camel, no cigarette ever was so good. Camels are made of such choice tobaccos, are so skilfully blended, that they never tire the taste or leave a cigaretty aftertaste. Millions of experienced smokers have found in Camels every good point they ever hoped to find in a cigarette.

So on this Christmas Eve, when your work for others is done — when you're too glad for sleep with thoughts of tomorrow's happiness—taste then the smoke that every day brings contentment to so many millions. Know then the mellowest mildness, the most rich and fragrant taste that ever came from a cigarette.

Have a Camel!

Camels represent the utmost in cigarette quality. The choicest of Turkish and Domestic tobaccos are blended into Camels by master blenders and the finest of French cigarette paper is made especially for them. No other cigarette is like Camels. They are the overwhelming choice of experienced smokers.

Remember your few closest friends with a supply of Camels for Christmas Eve and the days to come. Mail or send your Camel cartons early, so that they will be delivered in ample time.

R. J. Reynolds Tobacco Co.
Winston-Salem, N. C.

© 1926

OCTOBER PRODUCTION FIGURES DISAPPOINTING

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of October, 1926, and are issued by the bureau. (Figures for October, 1926, are subject to revision until published in the annual report.)

Products	*October, 1925*	*October, 1926*
Cigars (large)		
Class A .....No.	302,338,133	278,597,495
Class B .....No.	114,435,238	92,704,493
Class C .....No.	271,012,609	270,471,356
Class D .....No.	17,051,228	17,835,115
Class E .....No.	6,384,981	4,888,164
Total .....No.	711,222,189	664,496,623
Cigars (small) .....No.	41,311,100	41,845,600
Cigarettes (large) ....No.	3,778,300	1,291,861
Cigarettes (small) .....No.	6,925,426,603	8,060,676,667
Snuff, manufactured...lbs.	3,463,629	2,759,805
Tobacco, manufactured .lbs.	34,597,221	31,971,097

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of October:

Products	*October, 1925*	*October, 1926*
Cigars (large)		
Class A .....No.	16,545,175	12,780,700
Class B .....No.	1,072,050	774,050
Class C .....No.	5,488,900	2,600,150
Class D .....No.	31,850	7,900
Class E .....No.	2,500	
Total .....No.	23,140,475	16,162,800
Cigars (small) .....No.	1,000,000	2,000,000
Cigarettes (large) .....No.	100,000	400,000
Cigarettes (small) ....No.	41,500	45,000

Tax-paid products from the Philippine Islands for the month of October:

Products	*October, 1925*	*October, 1926*
Cigars (large)		
Class A .....No.	21,852,125	18,194,105
Class B .....No.	245,930	265,573
Class C .....No.	96,906	207,846
Class D .....No.	2,064	1,006
Class E .....No.	60	800
Total .....No.	22,197,085	18,669,330
Cigarettes (large) .....No.		100
Cigarettes (small) .....No.	167,670	503,720
Tobacco, manufactured .lbs.	169	72

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

SAM BAYUK IN HAVANA

Samuel Bayuk, of Bayuk Cigars, Inc., is at present spending some time in Havana in the interest of his firm.

GOOD AND BAD KINDS OF STANDARDIZATION

By C. J. DuBrul

HARVEY S. FIRESTONE quotes Thomas A. Edison as saying "There is no expedient to which a man will not go to avoid the real labor of thinking."

This letter is written with the deliberate intent of causing much of that kind of labor to fall on the overburdened backs of the members of the cigar industry, in hopes that as a reward they may have a light to dispel some of the shadows that befall their path.

Like Mark Twain said of the weather, we hear more and see less done about standardization than any other phase of the industry.

What do we or, rather what should we mean when we speak of standardization in the cigar industry?

When we go about fixing a standard there are many opportunities to fix a wrong one, where there is but one chance to fix it correctly.

There are two types of standardization. First, the type which not only permits, but assists us in the advancement of our industry and secondly that type which, because there is no such thing as inertia in business, of necessity must make for retrogression. Herein lies the great danger of attempting standardization without "real labor of thinking."

There are two angles from which to look at the problem—as a producer and as a consumer.

Let us assume, for the purpose of illustration, that the Department of Commerce were to make an investigation of the cigar industry to determine the number of lengths, ring gauges, shapes, blends, colors, etc., that exist and then standardize on a few which they believed would be advisable to retain as standards.

Would the smokers be benefited?

What is the smokers' lot in some of the countries of Europe today, where, outside of the enormously high-priced imported cigars, he has a choice of but a few shapes, and the blends uniform—uniformly bad? Ask any American doughboy what the answer was and he will probably give you the name of an animal of the humped back variety.

Is that where we wish to drive the cigar smoker of today?

Certain standards such as those of weight and measure will always be necessary. A five-inch cigar should always be five inches. A pound of tobacco should always be a pound. The Fair Trade Commission is teaching us to believe a Havana cigar should contain at least a "Dash of Havana." The public has a right to believe and rely on the advertised statements of the manufacturer and this trust should never be betrayed.

What about styles and blends? That's different!

The uniformed theorist who is preaching standardization as a panacea for all the ailments of industry would have us all living in a standardized world in which all the houses would be of the same design, color and material. We would all wear clothes which would be uniform in fact, as well as name, we would all eat the same kind of food, probably hash, we would all do the same kind of work and probably none of us do the kind aforementioned—thinking.

Leadership would become a lost art and our brains would atrophy. Whether we would have a retrogres-

(*Continued on Page 14*)

Porto Rican Tobacco-- Why Do They Use It?

Because it is now agreed that no other one tobacco in the world contains all the essentials to a good cigar like Porto Rican—smooth—mild—free-burning—and aromatic!

Because all the requisites that experts demand of a good high-grade leaf are contained in Porto Rican tobacco—and that's why the yearly crops are briskly sold without leftovers.

Because Cigar manufacturers throughout the entire country are realizing more and more that Porto Rican tobacco, used as a filler exclusively, or blended with other tobacco, makes a cigar which pleases the majority of smokers who prefer a mild but fragrant cigar.

Because, being imported free of duty, it can be manufactured economically, And, it is guaranteed to be pure Porto Rican growth by the stamp of the Government of Porto Rico.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for the stamps in all your purchases.

Interesting booklet containing full information relative to Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

News from Congress

(*Continued from Page 10*)

been consistently followed. Thousands of cases involving millions of dollars have been disposed of in a manner consistent with these regulations and there are many cases involving large sums of money yet to be closed, according to Solicitor General William D. Mitchell. Mr. Mitchell added that if the decision of the Court of Claims stands, the Government will be compelled to make refunds in all cases, heretofore closed on the basis of these regulations where not barred by the statute of limitations.

The precise question in this case has not heretofore been considered by the Federal Courts.

American Cigarettes In Greater Demand Abroad

The increasing foreign demand for American cigarettes is shown by the fact that exports of cigarettes from this country during the first nine months of 1926 totaled 7,454,242,000, representing an increase of nearly 20 per cent. over the total of 6,214,595,000 shipped abroad in the corresponding period of 1925, according to the Tobacco Section, Department of Commerce.

The largest share of this increase in cigarette exports was due to increased purchases by China which bought 5,349,475 cigarettes from this country during the period under survey. This total was much larger than the total exports to China during the entire year 1925.

Exports from the United States of smoking and plug tobaccos during the January-September period of the current year showed decreases. Foreign shipments of the former product totaled 700,053 pounds, a decline of 18 per cent. from the exports in the 1925 comparative period. Exports of plug tobacco totaled 2,749,928 pounds, a decrease of less than 3 per cent. from the exports in the same period of the preceding year.

RECEIVER DENIED FOR DARK TOBACCO CO-OP.

Federal Judge Charles I. Dawson, in Louisville, Ky., yesterday denied the petition for receivership of the Dark Tobacco Growers' Co-Operative Association, but signified he would grant a motion for an injunction restraining the association from paying certain obligations from proceeds of tobacco, and appoint a master of accounting to make settlements with members for crops delivered in the past.

In his opinion he also stated that the association could not compel members to deliver their tobacco to the pool, but indicated that there was nothing to prevent them from so doing if they desired.

NEGOTIATIONS RESUMED FOR CONGRESS MERGER

It is reported that the Porto Rican-American Tobacco Company is again negotiating with the Congress Cigar Company with the idea of obtaining a controlling interest in the corporation.

Sixty-three dollars per share is said to have been offered for 200,000 of the 350,000 shares of common stock outstanding.

The stock rose $5 on the stock exchange on Monday as a result of the rumor.

GOOD AND BAD STANDARDIZATION

(*Continued from Page 12*)

sion of the Darwin theory is of course outside the province of our subject.

Is our ultimate purpose to make all persons as alike as the bricks in a house? Or is it to serve the public of which both the manufacturer and working man are a part.

But, say you, wide varieties in styles do not make for mass production which is the cry of the hour and which will permit selling goods at lower prices.

Why must this standardization be at a sacrifice of varieties in styles and to the detriment of the consumer which in turn reacts, as a boomerang, on the manufacturer.

Let us apply it with reason and in well thought out plans to the many other phases of our industry. To our raw material, to our manufacturing, to our packages, to our advertising, to our marketing, to our administration—all, mind you, within reason and well planned. Yes, so well planned that we will ever strive to standardize upward. That we will never abandon the better methods and things for the poorer because of standardization. And remember, the standards of 1492 are not the standards of 1926 even in the tobacco industry, one of the oldest and probably slowest industries to change in this country.

The standards of tomorrow will be different, for neither the world nor industry stands still and we must progress with them or be caught in the drift.

Today's standards are either stepping stones or stumbling blocks according to how elastic is our thinking power and our willingness to change.

Now, if from the foregoing you get a thought, hold to it.

BAYUK'S ISSUE ADDITIONAL PREFERRED

Bayuk Cigars, Incorporated, one of the largest independent cigar manufacturing corporations in the United States, are offering through brokers in New York, Boston, Chicago and Philadelphia an additional issue of $1,000,000 of 7 per cent. cumulative (participating) first preferred stock to investors. The price is $100 and accrued dividends.

Proceeds of the sale of this stock will be used to reimburse the company for expenditures incurred in connection with a new factory and to provide additional working capital required for its operation.

Mr. Samuel Bayuk, president, states in a letter that in no year since there has been first preferred stock outstanding has the company failed to earn more than four times the dividend requirements and in the first ten months of this year has already earned these dividend requirements 4.71 times.

CIGAR FACTORY FOR RENT WITH AMPLE HELP AVAILABLE

In a thriving Eastern Pennsylvania town there is a cigar factory for rent with 15,000 feet of floor space and 200 cigarmakers who are immediately available.

The building itself has three stories and a basement and light on four sides. It is equipped with an elevator. Rent, $250 per month including heat.

The production in this factory is about 250,000 cigars a week but can be increased to 300,000, if necessary.

Interested parties should address The Editor of The Tobacco World.

GRANGER
ROUGH CUT

in

THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Merry Christmas old Pipe
and Happy New Year

WISHING old Pipe a Merry Christmas is fine as far as it goes... but shouldn't the *wish* be father to the thought of *giving* him a Merry Christmas... which simply means giving him a festive carton of that grand old pipe-favorite, Granger Rough Cut.

Roll the Yule-log on the fire, fill the bowl of your old pipe brimful of Granger and you're all set for the most glorious holiday a man ever spent. Granger is so full of good cheer. Such fine old Kentucky Burley, as rich and spicy as a blazing plum-pudding.

Then the good old-fashioned "Wellman recipe" makes it as mild and mellow as century-old vintage wine. Its large *rough cut* flakes burn slow and cool... it smokes as sweet as a nut! Granger mellows a pipe and keeps it mellow.

Ask for the one-pound canister of Granger, in the special Christmas carton. No other gift can bring such pleasure to a pipe... or such joy to the heart of a pipe-smoker.

GRANGER
ROUGH CUT

The one-pound canister of Granger, in a special Christmas carton, is a most appropriate gift.

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

T. M. A. EXPLAINS THE OCTOBER DROP IN CIGAR WITHDRAWALS

The seven and a half per cent. decrease in the October withdrawals of cigars is, of course, exceedingly disappointing. But it is really not as serious as the figures seem to indicate.

The explanation for this entirely unexpected drop in the month of October may be found in the fact that, as it will be recalled, in October, 1925, there appeared to be an unusual increase of approximately 12 per cent. over the withdrawals in October, 1924. That is, in October, 1925, the withdrawals amounted to 756,000,000 cigars, which was an abnormally large quantity, figuring that the yearly sales fluctuated around seven billion cigars, averaging approximately five hundred and eighty-five millions per month.

In face of the continuous declines registered from month to month for some time prior to October, 1925, it was difficult to find a logical reason for the sudden jump of approximately 12 per cent. in October, 1925. But a large part of that abnormal increase was thought to be due to the fact that a great many dealers had been accumulating stock in anticipation of a tax reduction, which was then being seriously discussed.

However, in view of that extraordinary increase of 12 per cent. in October, 1925, the drop of 7½ per cent. last month as compared with the October, 1925, figures does not seem to be as serious as would otherwise have been the case.

Despite the decline in the October withdrawals, which we have thus attempted to explain, it will be noted that the aggregate withdrawals in the last ten calendar months still show an increase, which though slight is nevertheless encouraging, in view of the unfortunate fact that the cigar business had in previous years been steadily declining.

T. M. A. RENEWS FIGHT

(*Continued from Page 6*)

through the mail order system, would eliminate the usual margin allowed to the importer and the retailer and this item would wipe out more than the protective differential now existing by reason of the present tariff.

The Cuban cigar is famous all over the world. In fact the mere designation of a cigar as "CUBAN" operates as an irresistible attraction to the consumer. So that as between a "Cuban" cigar and an American-made cigar, or a cigar made in any other country for that matter, if the prices should be equal or nearly so, the "Cuban" cigar would naturally draw the trade.

The customs duties imposed on imported cigars, although exceedingly high, would afford no protection, if the Cuban manufacturer should be permitted to send cigars, in single-box units, direct to the consumer by mail or Parcel Post.

For mail order sales from manufacturer direct to consumer would eliminate the usual importers' and retailers' margins which would more than offset the protective tariff.

Needless to say that mail order business requires no importer, no jobber, and no retailer. Thus eliminating the usual margins allowed to these distributing agencies, the Cuban cigar manufacturer would readily be able to transmit his cigars to the American consumer in single-box lots at almost the same prices that American cigars are sold for, notwithstanding the present high tariff thereon.

That the aggregate gross margin of the importer and jobber, who divide between them but 12 per cent., and of the retailer who operates on the comparatively small gross of 25 per cent., all of which would be saved by the Cuban manufacturer selling direct to the consumer, largely exceeds the tariff on imported cigars is shown by the following schedule:

Description of Cigars	Retail Price Per M.	Retailers Margin 25%	Importers-Jobbers Margin 12%	Customs Duty Per M.
Perfecto 3 for $100..	$333.00	$83.33	$30.00	$77.56
Belvederes 25c each..	250.00	62.50	22.50	62.28
Puritanos 25c each..	250.00	62.50	22.50	60.58
Panetelas 20c each...	200.00	50.00	18.00	46.26

It will thus be seen that the elimination of the middlemen's margins would provide for the Cuban manufacturer a saving considerably in excess of the tariff duties fixed as a protection for the American manufacturer.

To further illustrate, the standard "PERFECTO" cigar which retails at 3 for $1 is sold in Cuba at about $117 per thousand and is landed in the United States, plus the duty thereon, at about $215 per thousand. The difference between the $215 and the $333 which the consumer pays in buying three cigars for a dollar consists of the very moderate margins made by the importer, the jobber and the retailer. Thus, by eliminating the importer, the jobber and the retailer, this three for a dollar cigar might be delivered to the consumer by Parcel Post at a little over twenty-one cents apiece.

Similarly the "BELVEDERE" cigar which retails at twenty-five cents apiece, is landed in the United States, including the duties thereon, at about $160 per thousand, so that it might readily be shipped by the manufacturer direct to the consumer through parcel post at about sixteen cents each.

Likewise the "PURITANO" cigar, which, like the "Belvedere," is retailed at twenty-five cents each, might be delivered by the manufacturer direct to the consumer at sixteen cents.

And so too, the "PANETELA," which is retailed at twenty cents each, is landed in the United States, including the duties, at about $127 per thousand. Accordingly, this cigar might be delivered to the consumer through parcel post at about thirteen cents each, competing with our American two for twenty-five cents cigar.

But the American manufacturer selling his cigars to the consumer at fifteen cents, or at two for twenty-five cents, cannot eliminate the jobbers' and retailers' margins, unless we should completely eliminate these channels of distribution. And it is only reasonable to assume, as is usual in "mail order" sales, that the Cuban manufacturers will not hesitate to emphasize the advantage of sales by the manufacturer direct to the consumer and the elimination of the middleman's profits.

Surely, there can be no just reason for our Government placing its Parcel Post machinery at the disposal of manufacturers in foreign countries that they might come here to build up a mail order business in competition with our own industries.

Cigar Industry Must Have Breathing Spell to Recuperate

The cigar industry in this country is in a most deplorable condition. The Congress, recognizing the seriousness of the situation in our industry, has just granted us substantial tax relief in order that we might save the industry from its present alarming stagnation. It must be clearly obvious that the enactment of this bill would completely undo the good that

(*Continued on Page 18*)

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
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Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

HYDE PARK:—44,799. For pipes and cigar and cigarette holders. November 17, 1926. L. & H. Stern, Inc., Brooklyn, N. Y.

THEODORE ROBERTS:—44,800. For cigars. November 15, 1926. R. Landman, Milwaukee, Wis.

BANCROFT:—44,801. For pipes and smokers' articles. November 22, 1926. L. & H. Stern, Inc., Brooklyn, N. Y.

KLEINETTE:—44,793. For cigars. October 1, 1926. Kleinette Cigar Co., Key West, Fla.

THANK YOU:—44,794. For cigarettes, cigars and tobacco. August 11, 1926. Universal Cigar Co., Newark, N. J.

FEDERAL KNIGHT:—44,795. For cigars. October 4, 1926. Universal Cigar Co., Newark, N. J.

TRANSFERS

LYKON:—28,915 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots and tobacco. Registered May 18, 1904, by Heywood, Strasser & Voigt Litho. Co., New York, N. Y. Transferred to M. Tulibaum, New York, N. Y., November 8, 1926.

KEYSTONE POPULAR:—20,406 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots, stogies and tobacco. Registered September 30, 1898, by Oblinger Bros., Lancaster, Pa. Through mesne transfers acquired by Halpern Leaf Tobacco Co., Philadelphia, Pa., and re-transferred to Bridge Cigar Co., Philadelphia, Pa., November 8, 1926.

MINNESOTA SCENIC HIGHWAY:—39,970 (Tobacco Merchants Association). For all tobacco products. Registered October 21, 1916, by William Peglow, Sauk Centre, Minn. Transferred to Anna Peglow, Sauk Centre, Minn., November 10, 1926.

T. M. A. RENEWS FIGHT

(Continued from Page 16)

the Congress but recently did for our industry by reducing its tax burden and would only add further depression to the already deplorable condition in the industry.

With the tax relief just granted by the Congress, our industry is just beginning to recuperate from the serious depression which it has been suffering in recent years. Why not give us a breathing spell so as to make it possible for us to put some now life into our stagnant industry.

In this connection it may not be amiss to emphasize that besides approximately 10,000 cigar manufacturers and 12,000 wholesale cigar distributors, there are in the neighborhood of 120,000 cigarmakers and not less than 750,000 retail cigar dealers making their livelihood out of the cigar business, to say nothing of the army of tobacco farmers, all of whom would be seriously affected by parcel post competition of Cuban cigars delivered to the consumer in this country at the same level of prices as American cigars are retailed for, and perhaps lower.

We earnestly hope and pray that no legislation will be enacted which would have the effect of still further depressing the industry, as this bill surely would.

Tobacco Merchants Association urges, therefore, that emphatic protests against this measure be sent immediately to Hon. William R. Green, Chairman of the Ways and Means Committee, and also to the Congressmen representing your State on the Ways and Means Committee. You will find a complete list of the members of this Committee and the State they represent below. Address them House Office Building, Washington, D. C.

We hope you will write at your very earliest convenience and send us copies of your letters together with any replies that you may receive.

Ways and Means Committee of the House of Representatives

William R. Green, of Iowa, Chairman.
Willis C. Hawley, of Oregon.
Allen T. Treadway, of Massachusetts.
Isaac Bacharach, of New Jersey.
Lindley H. Hadley, of Washington.
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After all nothing satisfies like a good cigar
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VOLUME 46 No. 24

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The Tobacco World

Established 1881

VOLUME 46 DECEMBER 15, 1926 No. 24

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Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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H. E. BAIR & CO.
HANOVER PENNA.
After all nothing satisfies like a good cigar
"Quality Cigar Box Manufacturers For More than Fifty Years"

LA PALINA
CIGAR

Volume 46

THE TOBACCO WORLD

Number 24

Established 1881

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, DECEMBER 15, 1926 Foreign $3.50

E. H. GATO DIES

Eduardo H. Gato, Sr., one of the pioneer clear Havana cigar manufacturers in this country, passed away in Havana on December 4th, in his eighty-seventh year, after spending fifty-five years of his life in the cigar industry.

He was born in Spain and came to this country in his early boyhood, starting in the cigar manufacturing business in 1871 in New York City. Later he moved his factory to Key West, where the E. H. Gato Cigar Company is still doing business at the old stand, manufacturing the "Bouquet de Gato," "Mi Preferida" and the "Cressida" brands, which are well known throughout the United States.

Mr. Gato amassed a large fortune during his lifetime through early investments in real estate in Florida and Havana.

He is survived by three sons and three daughters.

T. M. A. ISSUES TIMELY WARNING AGAINST GROWING STATE TAXATION

The Tobacco Merchants Association has recently issued a timely bulletin on the "Menace of Mounting State and Local Taxation," and since this is such an important item at this time we are reproducing a part of the bulletin below in the hope that it will prove of benefit to our readers:

"While the Federal budget has been undergoing a constant downward revision, and Federal taxation has been materially reduced; State, municipal and other local expenditures have been increased, since 1921, by the staggering sum of more than four billions of dollars.

"Going back to 1913, we find that State, municipal and local expenditures have increased over 230%; *i. e.*, from a total of $2,227,000,000 in 1913, to $7,400,000,000 in 1925, and they are apparently still growing.

"Similarly, the per capita rate of State, municipal and local taxation has risen from $15.81 for every man, woman and child in the country in 1913, to $40.60 in 1923 (the last year for which figures are available), an increase of 156%, in addition to which bonded indebtedness too has multiplied.

"The situation in fact has become so alarming that President Coolidge recently took occasion to issue a sharp warning against it. Thus, in his Sesqui-Centennial speech delivered on June 22, 1926, the President said:

> "'From 1921 to 1925, the Federal Government reduced expenditures more than two billions of dollars. The same period showed an increase of more than four billions of dollars in

(*Continued on page 6*)

UNION AND UNITED BRING ABOUT A WORKING AGREEMENT BETWEEN UNITED AND SCHULTE

After many years of persistent effort to bring about the amalgamation of the United Cigar Stores Company and the Schulte Retail Stores Corporation, a working agreement whereby the two companies will co-operate with each other has been made through the Union and United Tobacco Corporation, which was organized several months ago by persons associated with the United Cigar Stores Company, and having a potential capitalization of $250,000,000.

The arrangement provides for a partnership in the new company for the purpose of engaging in the manufacture and distribution of tobacco products, which includes cigars, cigarettes and tobacco.

The United Cigar Stores Company operates 3000 retail stores with assets listed at approximately $75,000,000 while the Schulte chain consists of 300 stores with assets listed at $35,000,000, the two companies doing a combined business of $120,000,000 last year.

The Union and United Company will acquire half the stock of the Schulte Corporation and a large portion of the United Cigar Stores Company stock and stockholders of the two companies will be offered stock in the new company.

The president of this new company will be a business associate of George J. Whelan, while his brother, Charles A. Whelan, one of the organizing geniuses of the United Cigar Stores Company, and David A. Schulte, head of the Schulte Corporation, will be vice-presidents. No reorganization of either the United Cigar Stores or the Schulte Corporation is contemplated, but both companies retaining their identity and remaining under control of the present interests.

The Union and United Tobacco Company was organized under the laws of Maryland last March. Incorporation papers were filed March 26, at Baltimore. The incorporation papers declared the company had 2,500,000 shares of no par stock. It was set forth that the company would engage actively in the wholesale distribution and manufacture of tobacco products.

There is no direct connection between the new company and the United Cigar Stores Company, although the directorates interlock as was explained at the time of the new company's incorporation by Julian St. J. Wattley, a director of the Maryland corporation. Mr. Wattley is a brother of George Wattley, president of the United Cigar Stores Company, and of the United Retail Stores Corporation, a subsidiary. Sidney S. Whelan, another director of the new corporation, a nephew of Charles A. Whelan, is vice-president of the

(*Continued on Page 6*)

WARNING ON LOCAL AND STATE TAXATION

(*Continued from Page 5*)

State, county, municipal and other governmental expenditures. . . .

"'The local governments, like the Federal Government, have no moneys which they do not take from the people. To meet an increase of more than one billion dollars a year for four years in the expenditures by the States and their political subdivisions there must have been a corresponding increase in levies upon the people or in bonded indebtedness.

"'There is cause for concern in this situation. It is fraught with grave consequences to the public welfare.'

"And so, Commerce Chambers and other trade and civic organizations, as well as eminent economists, authors, and writers in all sections of the country, are now evidently seeking to awaken public opinion against this constantly mounting tax burden, which, quoting President Coolidge, 'is fraught with grave consequences to the public welfare.'

"What is of particular cause for grave concern is that instead of endeavoring to curtail expenditures and reduce the tax burden, some of the State and local tax-making powers have been trying to find additional and entirely new sources of revenue.

"Thus tobacco products, though already heavily taxed by the Federal Government, cosmetics, candies, chewing gum, soft drinks, ice cream, sporting goods, and kindred articles have become the latest targets for taxation. And, a revival of the 'nuisance' taxes tried by the Federal Government during the war and quickly dropped as unproductive, uncollectible, and unworkable and distinctly injurious to business, has become the latest method of attempting to raise still more revenue.

"Due to the unyielding opposition of local trade bodies, proposed tax levies of this character were overwhelmingly defeated in no less than thirty-one State Legislatures. Such laws were, however, passed in a few of the States. Perhaps this was rather fortunate, for the utterly unsatisfactory experience with these statutes, their extremely disappointing rvenue yields, and the disastrous business conditions they have brought about, as herein elsewhere more fully set forth, cannot but serve as an unmistakable warning against this sort of taxation.

"Evidently in order to minimize opposition, this new sort of State taxation is usually first proposed to apply only to a few commodities. For example, in some States cigarettes and tobacco are selected as the object of such tax, while in others, cigars and all other types of tobacco products are included, while in still others cosmetics, candies, chewing gum, soft drinks and kindred articles, and even admissions are sought to be made the objects of such tax. But whether directed against one class of business or another, the tax-making bodies always face opposition from merchants and trade bodies representing virtually every industry in the State. This is because merchants in all branches of industry realize only too well that a sales precedent once established on any commodity is only a forerunner of similar tax levies on other commodities.

"As already pointed out, State and local budgets have been growing in recent years by leaps and bounds and taxation has accordingly been rising to an alarming degree without any apparent sign of abatement. So in the light of this situation and judging from actual occurrences in other States, it seems evident that the intention to impose a sales tax on any commodity is an unmistakable danger sign to every industry in the State, for with the never-ceasing quest for additional revenue no industry would be safe from similar taxation.

"Whether economically sound or not, it is self-evident that sales taxes can only be fair if applied equally all over the country, as a part of the Federal tax scheme, at least in so far as commodities which are readily mailable are concerned.

"The States have no power to impose any tax on parcel post packages coming from other States, and delivered direct to consumers in original packages. It would seem obvious therefore that a sales tax levy in any State must necessarily amount to a distinct invitation to mail order houses from other States to come and help themselves to the business which would otherwise be done by its home merchants.

"The primary duty of every State is to promote the interests of its home merchants and especially to protect them as against discriminatory competition from other States. Surely no State ought to enact a law or levy a tax that would inevitably provide a substantial and inviting price differential in favor of competing merchants from other States, particularly when it applies to commodities that are readily mailable by parcel post.

"Referring to tobacco products, they come direct from the factories almost ready to be placed in the mails. Cigarettes, for instance, are packed in cartons of 200 each, forming handy packages for transmission by parcel post; boxes of cigars, containing from 25 to 100 cigars each, also form convenient mailing packages; and so, in fact all types of tobacco products are packed not only in readily mailable packages but in quantities reasonably small for any consumer. And, with the substantial saving which a State tax affords there is every incentive for the development of mail order business by merchants from other States in competition with the taxing State's home merchants.

"The Attorney General of South Dakota writes us:

"'We are confronted, of course, with a lot of mail order sales of cigarettes which the state law cannot reach on account of such transactions being in interstate commerce.'

(*Continued on Page 12*)

UNION AND UNITED DEAL

(*Continued From Page 5*)

United Retail Stores Company, of which Charles A. Whelan is president.

The present move for co-operation between the United Cigar Stores Company and the Schulte Corporation was preceded on December 3 by an announcement that stockholders of the Union and United Tobacco Corporation were to acquire rights to buy additional common stock, which was regarded in the financial district as a foreshadowing formation of what will probably be the largest merger of tobacco companies that has ever taken place. The merger when completed was expected to include the acquisition of the United Cigar Stores and its subsidiaries. Other large tobacco companies, it was believed, would be included.

BROADWAY SEES HOW CIGARETTES ARE MADE

"Lucky Strike" Demonstration Opened Today, December 15th, Opposite Hotel Astor

The busiest corner in the world, Broadway at Forty-fifth Street, has been chosen by the American Tobacco Company for a demonstration of the manufacture of "Lucky Strike" cigarettes which opened on Wednesday, and will give hundreds of thousands of people an opportunity to see for themselves how "Lucky Strike" cigarettes are made.

The exhibit is in the heart of Broadway's White Light District where tens of thousands of visitors every night see those electric advertising signs that have made Broadway's name famous in every country of the world.

By actual count more people pass the corner of Broadway and Forty-fifth Street than any other street corner in the world. It is this fact that made the location, one of the highest priced on Broadway, so attractive for a demonstration of how "Lucky Strikes" are made.

The American Tobacco Company sees in this exhibit an opportunity to get still closer to the general public, to show the marvelous machines that make "Lucky Strike" cigarettes and to profit by the friendly comments and suggestions that come from a nearer contact with the people who smoke "Luckies."

These machines perform as if by magic every complicated process by which cigarettes are made, wrapped, sealed into packages and boxed in cartons with a dexterity that human hands could never hope to approach. The machines on Broadway make a half million cigarettes a day. And they do not shirk overtime but work right into the evening when Broadway's crowds are at their thickest.

From the moment that the doors opened of that green tiled store on Broadway it became yet another of the chain of factories already making "Lucky Strikes." Crowds of interested spectators thronged. Entering the door on Broadway they passed row after row of busy, efficient machinery, saw every process through which cigarettes come into being and had it explained to them by demonstrators who came from the American Tobacco Company's own factories.

A group of American Tobacco Company officials and New York newspaper men attended the opening of the store at 8 P. M. Monday evening. It is open to the public every day and evening beginning today, the 15th.

A. T. COMPANY MAKES RECORD EARNINGS

For the third succesive year, American Tobacco Company will show the largest earnings in its history. Net for the full year will approximate $1,000,000 higher than last year's record profits of $22,238,919.

On this basis, per share earnings on the $97,639,600 combined common and common B stocks of $50 par value will amount to around $10.30 a share. This will compare with $9.77 a common share shown in 1925, and will exceed dividends on the junior stocks by $2.30 a share.

During the current year, only the regular dividend of $8 was declared on the common stocks. In 1925, dividend disbursement was increased to $8 annually and an extra cash payment of $1 made, making a total of $8.25. Surplus from operations for the year amounted to only $2,967,015. This year, the $1,000,000 increase in net profits, and the saving of twenty-five cents a share in extra dividends on 1,952,792 shares of common stocks should bring surplus for the year up to around $4,450,000.

While the net earnings to be shown by the company will be $1,000,000 greater than in 1925, profits from American Tobacco's own operations will amount to around $2,000,000 higher than last year. The company has many subsidiaries, and this year will not receive as large contributions from them as a year ago.—*Wall Street Journal.*

DEPARTMENT OF AGRICULTURE ISSUES PAMPHLET SHOWING STANDARD GRADES OF BURLEY TOBACCO

The United States Department of Agriculture has just issued in pamphlet form a list of all the standard grades of Burley Tobacco, which is known as U. S. Type 31, and copies may be obtained by persons interested by applying to the Department at Washington.

These grades are in tentative form only and the Department will be glad to receive criticism or suggestions before the grades are permanently adopted.

A requirement of the United States Warehouse Act is that the grade of any product stored in a warehouse operating under this law must be stated on the receipt issued by the warehouseman, except when the identity of the product while in storage is preserved in which case the grade may be omitted upon request of the depositor. When the Act was passed, there were no tobacco grades in common or general use. The Department of Agriculture therefore gave attention to drafting grades for the various types of tobacco.

After extensive investigations, the Department worked out a system to be followed in establishing grades for all types of American-grown tobacco. Under this system, grades have been prepared for many of the leading types. These grades, with such changes as seemed necessary from time to time, have been in use for the last four years.

The purpose of this pamphlet is now to present to interested parties in tentative form the standard grades for U. S. Type 31. These grades do not as yet represent a final or finished product. As the use of the grades is extended, no doubt defects will be developed. The Department of Agriculture is always open to suggestion.

DEATH CLAIMS DAUGHTER OF MR. AND MRS. CHARLES F. ALTHAUS

It is with great regret that we announce the death of Mrs. Walter Schwarz, formerly Marion Althaus, daughter of Mr. and Mrs. Charles F. Althaus, of 1350 Franklin Street, Bronx, New York City.

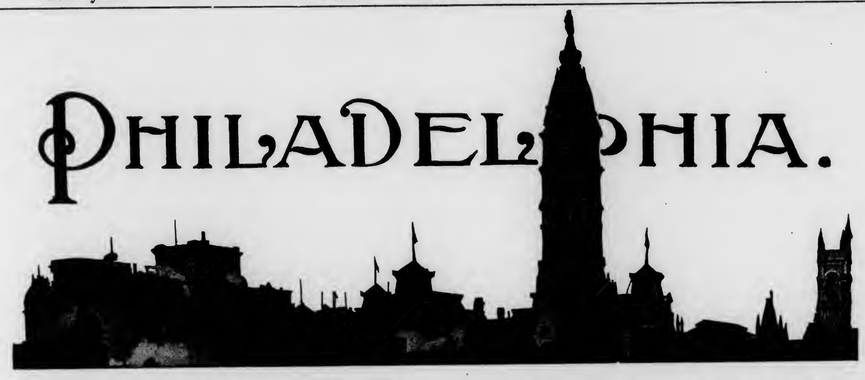
Mrs. Walter Schwarz was one of the brides in the double wedding when Anna Louise and Marion Elizabeth Althaus were wedded to Victor and Walter Schwarz on April 25th, 1925.

Mrs. Schwarz had been ill for some months following a major operation in the spring of this year, and passed away on Monday, December 6th. Services were held on Thursday, December 9th, at the Althaus residence, and interment was in Woodlawn Cemetery. Mrs. Schwarz was twenty-five years of age.

Charles F. Althaus, father of the deceased, is a nationally known figure in the cigar box industry of this country and has a wide acquaintanceship among the cigar manufacturing industry in the East.

The Tobacco World extends its heartfelt sympathy to Mr. Schwarz and the bereaved parents of his wife in this sad hour.

PHILADELPHIA.



RUMOR PERSISTS P. R.-AMERICAN ACQUIRES CONTROL OF CONGRESS CIGAR COMPANY

While no official confirmation of the deal between the Porto Rican-American Tobacco Company and the Congress Cigar Company has been made, it is generally believed that the Porto Rican-American Company has acquired 200,000 shares of the Congress Company, formerly held by the Paley family, at a price said to be above $60 per share.

This leaves 80,000 shares still in the hands of the family and 70,000 shares outstanding in the hands of the public.

According to advices there will be be no change in the management of either company.

Bonds will probably be issued by the Porto Rican-American Company to finance the payments for the Congress stock and the company will also change their outstanding issue of $6,315,500 of stock into 7 per cent. cumulative Class A stock, and issue additional Class B common stock.

NEW HEAD OF STANLEY COMPANY FORMER CIGAR SALESMAN

John J. McGuirk, who was elected President of the Stanley Company of America last Friday, following the sudden death of Jules Mastbaum, was a cigar salesman of no mean ability before entering the motion picture industry about fifteen years ago. At that time Mr. McGuirk covered eastern territory with his brands. At the time the Stanley Company was founded he was made vice-president of the company and has continued in that capacity up to the present time.

J. R. BRADY OUT AGAIN

The many friends of J. Reynolds Brady, formerly Eastern Representative for the American Box Supply Company, of Detroit, will be glad to learn that Jim is again making the rounds of the trade after a lengthy illness of five or six weeks, and expects to be present at the annual banquet of the York County Cigar Manufacturers' Association at the Yorktowne Hotel tomorrow evening.

ANOTHER STAND FOR YAHN & McDONNELL

The cigar stand in the new Mutual Trust Building, at Fifteenth and Walnut Streets, has been added to the chain already being operated by Yahn & McDonnell throughout the city. The building is at present under construction and will be completed in about a month.

At the Yahn & McDonnell headquarters here the holiday rush has been in full swing for some time and night work has become the custom in order to get out each day's orders.

In the domestic line "Blackstone" and "Optimo" continue to head the list and a healthy increase in sales of these brands has been noticed throughout this year.

YORK COUNTY BANQUET THURSDAY

Plans for the Sixth Annual Banquet of the York County Cigar Manufacturers' Association, to be held at the Yorktowne Hotel, in York, Pa., on Thursday, December 16th, are completed and the affair promises to be the best held by this Association up to the present time.

The Chairman of the Banquet Committee, C. C. Meads, has left no stone unturned to make this affair a huge success and it is expected that prominent members of the cigar industry from many nearby points in the east will be in attendance.

BRECHT AT HOT SPRINGS

Billy Brecht, of F. Brecht's Sons, 109 N. Orianna Street, cigar box manufacturers, is sojourning at Hot Springs, Ark., together with Ben Paley, of the Congress Cigar Company.

DEATH CLAIMS MOTHER OF H. L. HIRST

Harvey L. Hirst, vice-president of Bayuk Cigars, Inc., was recently recalled from a trip to Cuba on account of the death of his mother. Mr. Hirst was visiting in Cuba in company with Sam Bayuk for the purpose of inspecting the leaf crop there and the death of his mother was a great shock, as it was unexpected.

Funeral services were held from her home in Palmyra, N. J., on Saturday, November 27th, and Mr. Hirst was forced to return to Cuba the following day in order to complete his business there.

A. N. Hirst, and E. M. Hirst, are also connected with Bayuk Cigars, Inc., and THE TOBACCO WORLD joins their many friends in offering sincere sympathy in their loss.

$850
COMPLETE
F. O. B. Newark, N. J.

You'll Find the Proof in Cigar Factories All Over the Country

MODEL M
UNIVERSAL
Stripping and Booking Machines

These machines have never been equalled for efficiency and economy. Thousands are in use. We rebuild old type Universal Stripping and Booking Machines, making them practically as good as new. Write for illustrated folder.

IT'S one thing to look at a machine in the factory where it's made, and another to see it in the factories where it's actually at work, delivering the goods day in and day out.

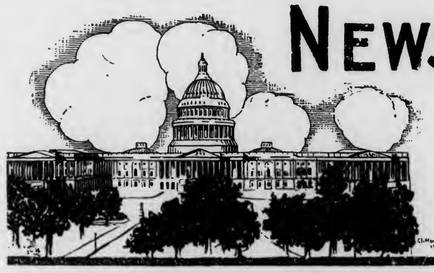
There are hundreds of cigar factories where you could see the Model L Universal Scrap Bunching Machine on the job—every one making money for its owner. So that when you put the Model L on your floor, you do not guess what it is going to do for you—you KNOW!

When we say that the Model L will do these things, we mean that it IS doing them, right now, every day, for hundreds of manufacturers:

1—Producing 450 to 500 uniform-weight, free-smoking bunches per hour at a labor cost of .75¢ to $1.00 a thousand.
2—Making any size, straight or shaped, right or left hand bunches perfectly, on the same machine.
3—Handling shredded or thrashed, large size or mixed cut scrap of unequal sizes, up to 1¼".
4—Insuring fluffy filler with damp or dry tobacco—because tobacco is LIFTED from a hopper, not gravity fed.
5—Accurately weighing tobacco regardless of weather conditions—quickly adjusted for different sizes.
6—Automatically removing foreign substances, such as thread, feathers, etc., before wrapping in binder.
7—Standing up to the grind of hard, steady work at low upkeep cost.

Put the Model L to work in your own factory, on your own tobacco, and under your own operating conditions, and you'll soon prove its value in insuring quantity production at low cost. The price is only $850 F. O. B. Newark, N. J., complete with 1/6 H. P. motor and folding chair—and you can have six months to complete your payments.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street New York, U. S. A.
Factory: NEWARK, N. J., U. S. A.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

F. T. C. Planning Trade Practice Conference for Cigar Industry

A trade practice conference for the cigar industry is under consideration by the Federal Trade Commission, it is disclosed in the annual report of that body, just submitted to Congress.

Trade practice conferences, it is explained in the report, provide a method of procedure whereby those engaged in an industry or business may formulate, under the direction or sanction of the commission, their own rules of business conduct. It is an effort on the part of the Government to eliminate simultaneously and by consent of those engaged in a given industry practices which, in the opinion of the industry as a whole, are harmful, wasteful or unfair.

When a trade practice conference is decided upon, a preliminary inquiry is made, the results of which serve as a basis for determining whether the practices or methods used are unfair to competitors or are against the public interest, and whether the interest of the public is best served by proceeding against individual offenders or by calling a trade practice conference. The industry is assembled and when it has adopted its rules a full report of the conference, showing those present, the proportion of the total industry which they represent, and other essential data is presented to the commission; and if adopted or sanctioned by the commission, the action of the industry becomes the rule of business conduct for that industry on the subjects covered.

The findings by an industry condemning a given business practice are available to the commission for use as evidence in any proceeding directed to an individual member of the industry who fails or refuses to abide by the rules of conduct laid down by the industry, and who indulges in practices condemned by the industry and by the commission as unfair.

Complaints of unfair methods to the number of 1535 were submitted to the commission during the fiscal year ended June 30, last, the report shows, of which 1121 were dismissed as unfounded after investigation. Charges determined by preliminary investigation to be founded on fact are docketed for complaint, the total so handled during the year being 766, of which 186 were dismissed, 56 made the subject of complaint and 102 settled by stipulation.

The policy of disposing of cases by stipulation, it is declared in the report, has resulted in a substantial saving in time and money to the Government and to prospective respondents, and at the same time has eliminated unfair methods and practices from the channels of interstate trade. Under this policy, a respondent can plead guilty to the commission's charges and agree to their discontinuance, the complaint then being dropped but the signed agreement being retained by the commission for use as evidence in any case arising as a result of violations by the respondent.

It is estimated that a cost of $2500 is involved in the disposition of the average case by ordinary channels of complaint and trial, whereas the expense involved in a case settled by stipulation is less than $500.

The commission had 220 complaints pending at the beginning of the year and issued 62 during the course of the year. Eighty-six cases were dismissed and orders to cease and desist from specified unfair practices were issued in 44 cases. The number pending at the close of the year was 152.

Postmaster General Recommends Adoption of Cuban Parcel Post Convention

Enactment of legislation under which the parcel post convention with Cuba may become permanent is strongly recommended by Postmaster General New in his annual report, just submitted to the President.

"A temporary parcel post convention with Cuba became effective January 1, 1926, for a period of eighteen months," it is explained by Mr. New. "This department heretofore has been unable to negotiate a parcel post convention with the postal administration of Cuba because of our existing statute which restricts the importation of cigars, cigarettes, etc., to packages containing not less than 3000. The law is regarded by the Cubans as a discrimination against them, and the Cuban administration refuses to enter into a convention for a longer period than eighteen months, on the ground that such period is ample time for Congress to repeal the law. There is little doubt that the Cuban administration will refuse to renew or to extend the convention unless that is done. If Cuba should take the action indicated, it would leave us in an unfortunate situation, as there would then be no means of sending merchandise to that country in the mails except at the letter rate of postage.

"The export business of the country is directly interested in the maintenance of this convention and the benefits derived from it. These interests include all those who do now and will in the future find this facility for marketing in Cuba to their advantage. Business organizations and chambers of commerce have interested themselves in the question and are strongly urging a modification of our law which will make it possible for the department to continue with the Cuban administration this favorable convention.

"As against these general interest," the Postmaster General declares, "there is only that of one industry which believes that its interests might be unfavorably affected by a change in the law. It would seem, however, that its apprehensions are not well founded and views have been expressed by competent observers that importation of cigars by parcel post in ordi-

(*Continued on Page 14*)

PRICES OF BRIGHTLEAF TOBACCO

The highest price since 1919 is being paid this year for brightleaf tobaccos, says the National Bank of Commerce in New York. Writing in the December issue of *Commerce Monthly:*

"An impression seems to have gained currency in some circles that tobacco prices are seriously low, so low as to have impaired the business prospects of the principal tobacco-growing regions. This is not the case.

"Flue-cured tobacco or brightleaf, as it is sometimes called, is the leading type of tobacco grown in the United States. Last year it constituted by weight 41 per cent. and in value nearly 47 per cent. of all tobacco grown in this country. In 1925 and 1926 production of brightleaf has been approximately double that of burley. It is a product of the Carolinas, Virginia, Georgia and limited quantities are raised in Florida. The total farm value of brightleaf tobacco grown in 1925 was estimated at $116,500,000. Prices of the 1926 crop now being sold in the various markets are 20 to 60 per cent. above those of last year and are the highest since 1919. Approximately three-fourths of the crop has already been sold. With an aggregate yield but little below last year and with almost the highest prices on record, the tobacco farmers in those sections are in a better position than for several years.

"Prices received by farmers at auction sales in North Carolina, the source of the major portion of this type of tobacco, were 43 per cent. higher in September 1926 than average prices for the corresponding month of 1925. Prices continued at a high level through October with slight recessions in the first part of November. In the new bright belt in eastern North Carolina the average price is around 25 per cent. above that of last year. In the old belt of North Carolina and Virginia prices are running from 40 to 60 per cent. ahead of prices a year ago. North Carolina farmers will probably receive approximately $100,000,000 for this year's crop.

"The auction floor price last year in South Carolina was around $16 per hundred pounds. The average price of South Carolina tobacco for the season just closed, according to a well-informed authority was about $23 per 100 pounds, an advance in price over last year of 44 per cent. Quoting from the same authority: 'When the market opened everyone was surprised at the high price . . . The market opened right up around $23 per hundred pounds and stood there. We never had a more even running, finer and better market in our history. Farmers were satisfied and turned down but few tags.'

"The South Carolina farmers this year will receive about 17 per cent. more income from tobacco sales than they realized from last year's larger crop. The Georgia farmers' income from the crop this year was nearly $2,400,000 in excess of that received for a much larger crop in 1925.

"The total yield of flue-cured tobacco in 1926 will be about 550 million pounds, which is substantially the same as the production of this type of tobacco in 1925. Tobacco grown in the old flue-cured belt, *i. e.*, in the north central part of North Carolina and the south central portion of Virginia, is used extensively by domestic cigarette and tobacco manufacturers. A part of the tobacco, of lighter color and body, grown in the new belt in the eastern Carolinas and in George is used by domestic manufacturers but the most of it is exported.

(*Continued on Page 14*)

At Christmas

Christmas! There's a different spirit in the air! Youngsters with gifts! Grown-ups with smiles! And everywhere the feeling that it's good to be alive!

Christmas! We want to take the opportunity to wish our many friends a Merry Yuletide and a Happy, Prosperous New Year.

WM. DEMUTH & CO.
World's Largest Makers of Fine Pipes
230 Fifth Avenue
NEW YORK

MILANO
The Insured Pipe
It's a W D C
W D C
TRADE MARK

WARNING ON LOCAL AND STATE TAXATION

(*Continued From Page 6*)

"That this is true in every one of the few States where they have such laws is shown by reports from the trade quoted on page 8.

"The soda water tax and the stamp tax on proprietary medicines, etc., imposed by the Federal Government during the war are still fresh in our mind. These taxes were properly termed 'nuisance taxes' and, in urging the repeal of these taxes, the Secretary of the Treasury, in his Annual Report for the fiscal year, ending June 30, 1920, on page 43, had this to say:

> "'Consumption taxes must be largely justified, if at all, by the practical virtues of certainty, convenience, productivity and efficient collection. Some of the excise or consumption taxes at present imposed by the revenue act of 1918 do not meet these tests. On this account I recommend the repeal of the taxes upon fountain drinks, ice cream and other similar articles of food and drink imposed by Section 630 and excess price or so-called 'luxury' taxes imposed by Section 904; and the taxes imposed upon medicinal articles by Section 907 of the revenue act of 1918. These taxes are not highly productive. . . . ; they are ill defined and uncertain; they are vexatious and expensive to the dealers who pay them; and I am informed by those in charge of their administration that they are widely evaded and that such evasion can not be stopped without the employment of a larger number of agents and measures more drastic than the potential importance of these taxes would justify.'

"The Federal Government with its unlimited resources, and its vast organizations, and its armies of investigators, inspectors and tax-hunters was forced to abandon these nuisance taxes because they were found evasive, impracticable and impossible of collection. How then can any State undertake to collect such taxes with any degree of completeness or equality?

"The very uncollectibility of such taxes inevitably leads to two distinct evils, namely: It invites and encourages evasion, disrespect and disobedience of the law; and it places the honest merchant, the one who scrupulously pays every cent that the law demands, at a serious disadvantage in respect to the competition of his non-tax-paying rivals, who not only deprive the Government of the prescribed revenue, but who by reason of their very evasion of the law are in a position to undersell the honest taxpayer.

"Speaking of this form of taxation in recommending the repeal of Section 904 of the War Revenue Act, the Committee on Ways and Means of the House of Representatives said:

> "'This was a proper tax in time of the war, but your committee believes that in time of peace it can not justify the placing of the burden (1) on the retailers of the country of keeping the necessary additional accounting system to collect the tax from the taxable sales in order to properly return the tax collected to the Government; or (2) such a heavy tax upon the consumer.'

"What was true in regard to the consumption taxes levied by the Federal Government during the war, and which were universally known as *'nuisance taxes,'* must be equally true in regard to any sales tax or stamp tax on cigars, cigarettes, or tobacco or any other commodity, imposed by any State. Such tax is not only vexatious, expensive and annoying to the dealer, but, is exceedingly unpopular with consumers who must necessarily pay it every time they make a purchase. The feeling against this form of taxation cannot but become more intensified from day to day as the consumer is called upon to pay the tax."

GERMANY'S DOMESTIC TOBACCO CROP

(Assistant Trade Commissioner W. E. Nash, Berlin, August 6, 1926.)

On tobacco depends the poverty or prosperity of many German peasants along the left bank of the Rhine between Darmstadt and Karlsruhe, according to a report of the "Landwirtschaftskammer" (Chamber of Agriculture), of the Free State of Baden.

German tobacco is raised mostly in Baden on the left bank of the Rhine, although to a certain extent its culture extends over into the neighboring states of Hessen, Wuerttemberg and the Bavarian Palatinate. German tobacco is not raised on plantations as in the United States, but on small, scattered plots of land. Each peasant wishes to raise a little tobacco, yet cannot afford to devote much land thereto. The average peasant holding amounts to not more than one or two hectares, the average tobacco plot to one-fifth or one-fourth of one hectare. This is a small plot and a small proportion, but tobacco is said to play a rôle out of proportion to the extent of its acreage. It is the one crop, as a rule, which the peasant can dispose of readily and have the proceeds clear after deducting overhead expenses.

Tobacco Research Institute

Under these circumstances peasants welcome any attempt to help them with their tobacco crop. Such attempts are not lacking. They have been going on for a long time under the patronage of the "Landwirtschaftskammer" of the Free State of Baden. Recently they seem to have entered upon a new phase with the decision of the Federal German Government to step forward and set up a tobacco research institute.

First and foremost among the tasks of this institute will be attempts to improve quality, which at present is bad. It excludes the German leaf from use in cigarettes and gives it only a very small rôle in the manufacture of cigars. It restricts sale to consumers of cut (pipe) tobacco.

Many efforts to improve quality are being made on experimental farms near Karlsruhe, Baden. New forms of fertilization are being carried out. Grafting with Virginia, Kentucky, Greek, Sumatra, and other brands is going on apace. Fermentation through storage in silos is being taken up.

The main hindrance up to date is stated to be lack of capital. This will be removed to some extent by Federal aid through the research institute, which will possibly commence its labors next year. That organization will consist of two parts, a laboratory and a practical experimental station (farm). The laboratory will be located near Karlsruhe.

On the success of enterprises such as the above is believed to depend much of the prospect of solving social problems like the ratio between town and city population. Germany is over industrialized. The number of urban inhabitants is too large, and the problem of keeping peasants on the land cannot be easier solved than by aiding them to sell tobacco and other crops at a profit.

For the Taste and Purse of Every American Smoker

No tobacco in the world combines so many of the essentials to the making of a *good mild* cigar as the Porto Rican leaf.

Grown in a soil free of chlorides, it possesses the free-burning quality indispensable to all the first grade tobaccos. Fine and clear of color, it has that aromatic smoothness which is the delight of all judicious smokers. Being imported free of duty, it can be manufactured economically.

The entire 1925 Porto Rican crop was sold with no hold-overs and the 1926 quality harvest is now in a fair way to be disposed of similarly. These facts clearly show that cigar manufacturers are more than eager to please the fancy of American smokers who favor the particular *mild* quality that Porto Rican tobacco—either wholly or in a blend—gives to every *good* cigar.

Buyers of Porto Rican tobacco or Cigars, are advised to look for the Guarantee Stamps which the Government of Porto Rico requires to be affixed on all genuine native leaf tobacco and manufacture of same. Such stamps assure the true origin of all your purchases.

Booklet containing full information on Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 Broadway *F. LINARES, Agent* New York, N. Y.

News from Congress

(*Continued from Page 10*)

nary quantities, attended as such would be by all the inconveniences to which it would be subject, would in no appreciable extent affect the cigar industry of this country.

"I cannot too strongly recommend favorable consideration of some change in the law which will enable the department to continue with the Cuban administration this convention, the making of which has been so long delayed and whose continuance is dependent upon such change.

"It is believed to be in the interest of business generally that the law in question should be repealed or modified in such manner as to remedy the situation. A measure for this purpose was pending before the Congress at its last session, and I strongly recommend that favorable action be taken."

Bill Introduced to Eliminate All Special Tobacco Taxes

Members of the tobacco industry certainly have a "friend at court" in the person of Representative Gallivan of Massachusetts, who on December 6 introduced in Congress a bill to relieve the industry of all special taxes through the repeal of Sections 400, 401, 402 and 403 of the revenue law, which carry the taxes on cigars, cigarettes, tobacco, snuff and cigarette papers.

However, the industry need not sit up nights figuring what changes will be made in prices and profits as a result of Mr. Gallivan's measure, since it is apparent that he is not conversant with the fact that the tobacco industry, through these special taxes, contributed over $370,000,000 to the Government's income during the fiscal year 1926.

Even the Democrats, in their tax reduction bill with which they hope to force permanent reductions during the present session, do not attempt at this time to reduce the tobacco taxes, although leading Democratic members of Congress are very interested in that phase of the question, Senator Simmons, minority member of the Senate Finance Committee, coming from the tobacco State, North Carolina. The Democratic bill provides for a reduction of 11 per cent. in the tax rate on corporation income and repeal of the taxes on admissions, club dues, automobiles and sales of produce on exchange.

Transportation of Stolen Property to be Made a Crime

The transportation of stolen property in interstate or foreign commerce would become a crime under the terms of a bill passed by the Senate December 10, which now goes to the House of Representatives for concurrent action.

Stolen property, under the bill, is defined as money, goods, or any property of any character whatsoever, the stealing of which is declared to be larceny, or the taking of which is declared to be robbery or burglary in the State wherein such offense was committed.

In its report on the measure, the Senate Interstate Commerce Committee took the position that the transportation of such property should be made an offense against the Federal Government in order that the detection and punishment of the crime might be made more certain. "It is obvious," the committee declared, "that if the crime is punishable in the Federal courts, upon a subject which is clearly within the jurisdiction of Congress, it will more efficiently deter criminals from pursuing the practices which are altogether too common."

PRICES OF BRIGHTLEAF TOBACCO

(*Continued From Page 11*)

"High prices of bright tobacco have been caused by the expansion of both domestic and export demand. Cigarette manufacturers will establish a new high record output in 1926 and exports so far this year of bright flue-cured tobacco are 38,000,000 pounds ahead of last year, a little higher than in 1924 and practically double the volume of exports for the first nine months of 1923.

"Exports of other types of tobacco including that from the dark districts of Kentucky, Tennessee and Virginia have suffered a severe decline in the past four years. Prices of these types of tobacco are therefore unsatisfactory to the farmers. The burley crop of 1926 is small and it is of poor quality. There is almost no relation between the prices of these other smoking, chewing and snuff tobaccos and brightleaf, which is the major tobacco crop of the United States and for which splendid prices are being realized."

PRODUCTION OF TOBACCO IN ONTARIO, CANADA

(Trade Commissioner Lynn W. Meekins, Ottawa, August 31, 1926.)

According to advices from a former Secretary of the Agricultural Development Board of Ontario, the Province of Ontario will never grow enough tobacco of the Virginia type to have an export surplus. Apparently there is not a sufficiently large area containing the proper kind of soil for the extensive growth of that variety. Most of the output of Ontario consists of burley and other dark tobaccos which are in much less demand in the United Kingdom than Virginia tobacco. A further increase in Ontario's crop will, therefore, have the effect of reducing imports from the United States rather than competing seriously with United States producers in overseas markets.

ROSENTHAL BROTHERS' FACTORY BURNS

Fire broke out early last Sunday morning in the cigar manufacturing plant of Rosenthal Brothers at Jefferson Avenue and Ash Street, in Scranton, Pa., causing damage estimated at $100,000. Frozen fire plugs greatly hampered the firemen in fighting the flames.

REYNOLDS TOBACCO DIVIDEND

Directors of the R. J. Reynolds Tobacco Company have declared a quarterly dividend of $1.25 per share on the common stock of the company, payable in cash January 1, 1927, to stockholders of record December 18th.

CONSOLIDATED DIVIDEND

A quarterly dividend of $1.75 per share has been declared by the Consolidated Cigar Corporation, payable January 6, 1927, to stockholders of record December 15th.

TAKE A TIP!

DON'T GAMBLE ON CIGARS

Put out a Manila Brand that is going to win for you—long shots always fall dead before they reach the finish.

Manila is sending to the post some standard brands that can beat anything in their class and they are doing it every day.

Back a standard five cent Manila, hand made, long filled thoroughbred, and you are sure to cash the ticket.

ITS GOT EVERYTHING

Information, list of importers and factory agents and booklet, furnished on request.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, N. Y.

WHEN THE TOBACCO COMPANY "GOES BUST"

By M. L. Hayward

"The Ajax Tobacco Company's in bankruptcy," a creditor suggests, "and they owe me $10,000."

"And I paid cash for $10,000 worth of its stock at par that's a dead loss," the stockholder declares. "I was lucky though, in a way, as I subscribed for $20,000 worth but only paid for half."

"Yes, and it's a lucky thing for us creditors, too."

"How's that?"

"Because now you've got to hand over the unpaid balance to the receiver for the benefit of the creditors."

The point involved in the foregoing imaginary but plausible conversation is one of vital interest to both creditor and stockholder, and there are a number of important rulings by the American courts covering various phases of the question.

At the very outset, an interesting situation arises where the stockholder, a lawyer, for instance, admits that he owes the corporation on an unpaid subscription, but the corporation owes him the same or a larger amount for legal services, and then the corporation emigrates into the popular state of bankruptcy.

"It's true that I owe the corporation, but it owes me, and I'll just offset the one debt against the other, and call the thing square," the lawyer suggests.

"Nothing doing—to do so would be to give you an unjust preference over other stockholders who have paid for their stock in full, and, besides, the assets of the corporation, including claims for unpaid subscriptions, constitute a trust fund for the benefit of the creditors which cannot be impaired by allowing a set-off," the receiver contends.

On this point the great weight of authority is against the stockholder's set-off.

"Such a debt, as we have seen, is deemed in equity a part of the capital stock of the company, and is a trust fund to be devoted to the payment of all its creditors; and hence, whilst the company as long as it continues a going concern, may call it in, and the stockholder, without debt, set off against it any demand he may have against the company, yet when the company becomes insolvent, and there is not enough to satisfy all its creditors, this trust fund manifestly cannot be appropriated by a creditor who is a stockholder, to the exclusive payment of his own claim," says a leading legal textbook on this point.

Another interesting defense which is sometimes raised by stockholders is in cases where a plumber, carpenter or lawyer subscribes for stock on an agreement that he is to pay for it in plumbing, carpentry or legal services, and the corporation goes into bankruptcy before the services are performed.

"There's my written contract; I'm ready and willing to perform the services, and that relieves me from paying my subscription," the stockholder argues.

"No. We don't need the services now, but there is a South Carolina case where the stockholder gave a note to cover this subscription, but on an agreement that it should be paid in work, and the Supreme Court of that state ruled that the stockholder could not escape liability on the ground that he was ready and willing to do the work which had been rendered unnecessary on account of the insolvency of the corporation.

"The practical effect of a ruling in favor of the stockholder would be to allow him to set off a claim for services, although the claim was never in existence, as the services were not rendered. The fact that the rendition of the services became unnecessary by reason of the company's insolvency, did not absolve the defendant from liability on the note, merely because he was ready and willing to render them," said the South Carolina Courts.

Cases also arise where the stockholder practically sets up his own wrong defense.

"The state law says that every stockholder shall pay at least ten per cent. of his subscription, so that lets me out," the stockholder declares.

There are decisions both ways on this point, but in a leading New York case where the stockholder did not pay the required amount, but acted as director, pocketed his dividends and sold his stock for real money, the Court of Appeals of that state ruled that he could not escape liability.

"Carefully distinguishing things said from things decided, the conclusion that the subscription, if invalid for want of such payment may become enforceable not only by a subsequent cash payment, but by a course of dealing between corporation and stockholder, is entirely reasonable and consistent with the reported cases. To justify a conclusion that defendant was not a stockholder although he had taken the stock and agreed to pay for it, acted as director of the corporation, received dividends, and sold the stock, we must resort to legal subtleties, rather than to natural inferences, and it would clash with our established ideas of equity if one in prosperity thus dealt with by the corporation as a stockholder, should, in bankruptcy, be able to escape liability on the ground that a statutory provision, useful, if for any purpose, to provide a fund for creditors and to prevent fictitious subscriptions, had not been complied with," said the Court.

The majority of cases which have been fought out, however, involved instances where stock is issued as fully paid up and non-assessable when in fact it has not been paid in full and a creditor deals with the corporation knowing that the stock had been issued at a discount.

"You extended credit with your eyes open, and now you can't come back on us for more than the corporation asked for our stock," the stockholders aver, after the corporation has gone on the rocks.

On this point the weight of authority is that such creditors are not to enforce the stockholders' liability.

"Stripped of the agreement, it is a plain case of an issuance of stock by the company and acceptance by the holder without being paid for. Under such circumstances there can be no doubt that the acceptor impliedly agreed, and is equitably bound, to pay for the stock. Then it follows that even if the corporation, because of its agreement, could not enforce payment, the receiver appointed under the Insolvency Statute would have a right, in a court of equity and under the direction of the chancellor, to collect it, there being no other assets out of which the debts of the corporation could be paid. Money or property paid for capital stock are assets liable for the debts of the company, and why should money due but unpaid for such stock not be equally liable. Unpaid subscriptions unquestionably are liable because they are legal assets, and in our opinion the acceptor of stock not paid for or subscribed for, is likewise bound to pay for it, and his liability constitutes an equitable asset which a statutory receiver can enforce. It is admitted that such a receiver has power to collect unpaid subscriptions to the corporation for capital stock because the relation between the stockholder and the company is contractual and the unpaid subscription an asset

(*Continued on page 18*)

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REGISTRATIONS

READY TO LIGHT:—44,804. For all tobacco products. October 18, 1926. Noble Cigar Co., Westfield, Mass.

READITOLIGHT:—44,805. For all tobacco products. October 18, 1926. Noble Cigar Co., Westfield, Mass.

MICHAEL STROGOFF:—44,806. For cigarettes. October 27, 1926. Universal Pictures Corp., New York, N. Y.

TRAIL'S END:—44,807. For all tobacco products. November 8, 1926. C. B. Henschel Mfg. Co., Milwaukee, Wis.

FRIEND MAKERS:—44,808. For all tobacco products. December 1, 1926. Clark Cigar Co., Crawfordsville, Ind.

BOND STREET:—44,809. For pipes and smokers' articles. December 3, 1926. L. & H. Stern, Inc., Brooklyn, N. Y.

SHIPPEN:—44,811. For all tobacco products. December 8, 1926. American Litho. Co., New York, N. Y.

SHIPPEN ARMS:—44,812. For all tobacco products. December 8, 1926. American Litho. Co., New York, N. Y.

U-HU:—44,814. For cigars and smoking tobacco. December 10, 1926. Negyes Tobacco Shop, New York, N. Y.

GENERAL THUMB:—44,815. For cigars. December 11, 1926. The Keller Cigar Co., Springfield, Mass.

27 TWENTY SEVEN:—44,816. For tobacco and cigarettes. December 13, 1926. John Weisert Tobacco Co., St. Louis, Mo.

CANCELLED REGISTRATION

HYDE PARK:—44,799. For pipes, cigar and cigarette holders. Registered November 17, 1926, by L. & H. Stern, Inc., Brooklyn, N. Y.

RE-REGISTRATION OF ABANDONED OR UNUSED TRADE-MARKS

Notice is hereby given that an application has been filed with us for the registration of the following trade-marks, and that same will be registered unless we shall be advised of the existence of any valid rights thereto, by written notice setting forth specifically the basis of such claim on or before the registration date set opposite the trade-marks:

TENEC .....December 15, 1926.
J. M. F. SPECIALS .....December 22, 1926.

TRANSFERS

SIR LANCELOT:—17,086 (U. S. Tobacco Journal). For cigars, cigarettes and tobacco. Registered February 21, 1895, by Witsch & Schmitt, New York, N. Y. Transferred to The Lancelot Cigar Co., New York, N. Y., and re-transferred to L. Pastorella, Brooklyn, N. Y., December 7, 1926.

OLYMPIAD:—16,934 (U. S. Patent Office). For cigars. Registered April 15, 1913, by Florencio Vega & Co., Chicago, Ill. Transferred to Henry Thomas, Decatur, Ill., December 6, 1920.

ARAGONA:—(U. S. Tobacco Journal and Association). For cigars. Registered September 4, 1886, by P. Pohalski, New York, N. Y. Transferred by Lincoln Bros., New York, N. Y., successors to P. Pohalski to Pasbach-Voice Litho. Co., Brooklyn, N. Y., and re-transferred to Consolidated Litho. Corp., New York, N. Y., December 6, 1926.

WHEN THE TOBACCO COMPANY FAILS

(Continued from page 16)

of the corporation," said the Delaware courts in the case referred to.

When X subscribes for stock, does not pay in full, transfers his stock to Y, and then the corporation becomes insolvent, X, of course, takes the ground that Y should pay, and Y is equally insistent that X is the victim.

There are a number of states in which laws have been passed providing that the liability of the stockholder for future calls shall continue even after he has transferred the stock to a third party, and these laws are liberally construed by the courts.

"The manifest purpose of the framers of our Constitution was to protect the public against the well-known, deceitful, and fraudulent practice indulged by some corporations of issuing chares of capital stock without receiving the par value therefor either in money or its equivalent. Obviously it was intended by the section quoted to provide that a corporation should receive, and the shareholders to whom the same was issued should be bound for, the full par value of its stock, thus making the assets of the corporation worth the face value of its shares of stock when issued. The liability thus imposed upon one who, by accepting corporate stock as an original shareholder, obligates himself to pay the corporation therefor in money, labor done, or property, is a continuing one, at least so far as the creditors of the corporation in good faith are concerned, and is not discharged by the mere transfer of such stock as an innocent holder; otherwise one who had contributed little or nothing to the capital stock of a corporation might obtain shares of its stock, dispose thereof profitably, and entirely escape liability to corporate creditors. It is the plain duty of the courts to construe and enforce this provision so as to render it effectively remedial of the evil against which it is directed," says the Oklahoma court in construing a law along this line. On the other hand, where there is no law to the contrary, the general rule is that a transfer of stock made in good faith and recorded on the books of the corporation carries with it the liability to future calls.

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